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Annual financial review, 1992

Summary

In this report, the Executive Director provides, as requested by the Governing Council, a financial review of the activities financed by UNFPA and of its trust funds in 1992. The report shows the Fund's financial position and accounts as at the end of 1992. Annual data on income and expenditures are included for 1990, 1991 and 1992. The annexes include the unaudited financial statements for the year ended 31 December 1992.

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Introduction

1. In response to decisions 85/20 and 87/31, paragraph 9, adopted by the Governing Council at its thirty-second and thirty-fourth sessions, respectively, the Executive Director presents in this report a review of the financial situation of the United Nations Population Fund (UNFPA) for 1992. As in prior years, the information and financial data available for the preparation of this report include the unaudited financial statements of the Fund (Annexes I and II). Data presented in this report reflect the financial status of UNFPA during the first year of the biennium of 1992-1993.

2. This document includes the actual data available for 1990 and 1991. Audited data for these years were extracted from the UNFPA year-end audited financial statements as contained in document A/47/5/Add.7. For the reasons noted in that document, the United Nations Board of Auditors qualified its audit opinion on the financial statements of UNFPA for the biennium ended 31 December 1991. A detailed progress report on steps taken to implement recommendations of the Board of Auditors is being submitted to this session of the Governing Council in document DP/1993/37.

3. The 1992 figures provided herein include data obtained from the unaudited annual accounts of the executing agencies with regard to the status of funds allocated to them and expended in the execution of UNFPA projects during 1992. Should any changes be reported in the audited accounts of any of the executing agencies for the biennium 1992-1993, they will be reported by the Executive Director to the Governing Council at its forty-second session in the audited statements and audit reports.

4. A financial summary containing information on budgetary trends is provided in Annex IX. These data are provided as requested by the Governing Council at its thirty-second and thirty-fourth sessions.

I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION

A. Income and expenditure

5. Table 1 provides a summary of 1992 pledges and payments by donors as compared to 1990 and 1991. Annex III shows in detail the status of the voluntary contributions pledged by all donors as at 31 December 1992. After writing off as uncollectable prior years' pledges amounting to $276,447, the outstanding cumulative balance of unpaid pledges as at 31 December 1992 was $1.9 million, as follows:

	United States dollars
1987 and prior years	207,696
1988	159,944
1989	52,927
1990	92,756
1991	1,430,492
	1,943,815

6. Table 2 shows a comparison of income and expenditures for 1990, 1991 and 1992. Total income in 1992 amounted to $238.2 million and total expenditures to $193.6 million. This resulted in an excess of income over expenditure of $44.6 million. Annual income includes pledges from Governments, investment income and miscellaneous income but excludes contributions to trust funds. In accordance with UNFPA Financial Rule 116.1(a), income was recorded on an accrual basis. As required by Financial Rule 104.1, all pledges were recorded in United States dollars, converted at the United Nations operational rate of exchange in effect on the date of the pledge and, if paid, converted at the rate of exchange prevailing on the date of the payment.

7. Total income in 1992 increased by $14.2 million or 6.3 per cent over the 1991 income of $224.0 million and by $25.8 million or 12.1 per cent over the 1990 income of $212.4 million. Total contributions pledged by 105 Governments in 1992 reached $233.8 million, an increase of $13.1 million in dollar terms or 5.9 per cent over the $220.7 million pledged in 1991. Interest income amounted to $3.1 million or 1.3 per cent of total income. Other miscellaneous income and adjustments, including revaluation of currencies and gains/losses on currency exchange, totalled $1.3 million (table 2). The 6.3 per cent increase in income in 1992 was, in large part, the result of gains from favourable exchange rates, as payments in currencies other than the US dollar accounted for the majority of the contributions to UNFPA.

B. Programme expenditures

8. As shown in table 2, total expenditures in 1992 were $193.6 million, a decrease of $35.5 million or 15.5 per cent compared to 1991 expenditures and a decrease of $27.7 million or 12.5 per cent compared to 1990 expenditures. Table 3 compares programme expenditures and administrative and programme support services (APSS) budget expenditures for 1990, 1991 and 1992 as a percentage of total expenditures. Under the successor support-cost arrangements (approved by the Council in decision 91/37, para. 10), beginning in 1992 all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programme expenditures. Thus, the concept of operational costs, as previously defined in the UNFPA work plan, as comprising agency support costs and the APSS budget, is no longer used by UNFPA. TSS and AOS costs include technical and administrative support services to country projects provided by executing agencies. Under the support-cost arrangements prior to 1992, United Nations executing agencies were reimbursed support costs at the rate of 13 per cent of the total project expenditure executed by the agency, and some of the costs of technical advisers covered under the new TSS arrangements were financed from intercountry programmes. Under the new successor support-cost arrangement, UNFPA reimburses United Nations executing agencies for AOS costs at the rate of 7.5 per cent of country project expenditures executed by agencies. Programme expenditures in 1992, which amounted to $151.0 million, constituted 78.0 per cent of the total expenditures, compared to 81.5 per cent in 1991 and 82.9 per cent in 1990. The APSS expenditure in 1992, comprising the headquarters administrative budget and total field office costs, amounted to $42.6 million or 22.0 per cent of total expenditures compared to $42.3 million or 18.5 per cent of total expenditures in 1991 and $37.8 million or 17.1 per cent of total expenditures in 1990.

9. The APSS field office expenditure in 1992 totalled $18.8 million. This compares to all field office costs of $18.7 million in 1991 and $15.6 million in 1990. TSS costs in 1992 were $14.5 million and AOS costs were $8.3 million, for a total of $22.8 million, or 11.8 per cent of total expenditure. Agency support costs were $15.0 million or 6.5 per cent of total expenditure in 1991 and $14.6 million or 6.6 per cent of total expenditure in 1990. For the reasons mentioned above, these amounts are not directly comparable to TSS and AOS expenditures in 1992. In 1992, AOS costs were composed of the reimbursement to United Nations executing agencies for support services to country projects ($4.9 million), payment of overhead charges to non-governmental organizations (NGOs) ($1.0 million), reimbursement to UNFPA derived from procurement services provided to government-executed projects ($1.1 million) and overhead charges assessed to government-executed projects ($1.3 million).

10. As shown in table 4, in 1992 the United Nations executing agencies, including the regional commissions, executed projects amounting to $50.1 million compared to $91.4 million in 1991 and $90.5 million in 1990. Governments, with the assistance of UNFPA field offices, executed $27.5 million in 1992, compared to $30.9 million in 1991 and $33.3 million in 1990. Expenditures for government-executed projects did not include $4.1 million of advances to Governments, which at year-end were held by Governments and not reported as expenditure (see also Annex II). UNFPA-executed projects totalled $31.2 million in 1992, compared to $29.5 million in 1991 and $25.6 million in 1990, and included procurement assistance in respect of government projects amounting to $21.8 million in 1992, $13.4 million in 1991, and $15.5 million in 1990. Programme expenditures for projects executed by NGOs and other agencies, such as intergovernmental institutions and academic and research centres, were $19.4 million in 1992, compared to $20.0 million in 1991 and $19.5 million in 1990. Expenditures for NGO-executed projects in 1992 did not include $4.4 million of advances to NGOs, which at year-end were held by these institutions (see also Annex II).

11. Table 4 also shows the percentage breakdown of project expenditures by executing agency for 1990, 1991 and 1992. Projects executed by the United Nations and its specialized agencies and regional commissions amounted to $50.1 million or 39.1 per cent of project expenditures of $128.2 million in 1992. Governments executed $27.5 million or 21.5 per cent of project expenditures in 1992. NGOs and other agencies, including intergovernmental institutions, executed $19.4 million or 15.1 per cent of project expenditures in 1992. Annex IV shows 1992 programme expenditures (including TSS and AOS costs) by executing agency and by major expenditure component of the project budgets. Annex VII shows project expenditures by country for 1990, 1991 and 1992.

C. Status of unexpended balance of general resources

12. On 1 January 1992, the balance of available funds for programming showed a deficit of $5.5 million. As shown in table 5, after adding an excess of income over expenditure of $44.6 million, and transferring $3.0 million to the operational reserve and $2.5 million to the reserve for field accommodation, the unexpended balance of general resources available for programming was $33.6 million as at 31 December 1992 (see also Annex II).

D. Status of the operational reserve and the reserve for field accommodation

13. The operational reserve was established by the Governing Council in January 1973 at the $20 million level to guarantee the financial viability and integrity of the UNFPA programme. In accordance with Governing Council decision 89/49, paragraph 16, during 1992 UNFPA maintained a fully funded operational reserve at the level of $45.0 million (see Annex II). At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of general resources income for each year of the UNFPA work plan, and that it would review the level of the reserve every other year. Consequently, in order to maintain that proportion, in 1992, UNFPA transferred $3.0 million to the operational reserve, which now stands at $48.0 million.

14. The Council, at its thirty-eighth session (1991) approved, in decision 91/36, paragraph 17, the establishment of a reserve for field accommodation at the level of $5 million for the biennium 1992-1993 and authorized the Executive Director to make drawdowns from it for the purpose of financing the UNFPA share of construction costs of common premises under the auspices of the Joint Consultative Group on Policy. In line with this decision, $2.5 million was transferred from unspent resources to this reserve in 1992.

E. Liquidity position

15. Table 6 shows the Fund's gross liquid assets as at 31 December 1992, as compared to 1990 and 1991. As at 31 December 1992, UNFPA had bank balances in convertible currencies and time-deposit investments amounting to $121.2 million, which included $48.0 million of time-deposit investments of the operational reserve, $2.5 million in the reserve for field accommodation and $11.0 million belonging to UNFPA trust funds (see Annexes II and V). The investments reported in table 6 and in Annex II were recorded using the United Nations operational rate of exchange that came into effect on 1 December 1992. At the United Nations operational rate of exchange in effect from 1 January 1993, which more closely reflected the market rate of exchange as at 31 December 1992, the value of these investments would amount to $103,449 less than that shown in the accounts.

F. Special population programmes

16. As authorized by the Governing Council at its seventeenth session (decision 74/16, paragraph (e)), UNFPA received cash remittances totalling $19.7 million in 1992 from the Governments of Japan, the Netherlands and Norway to be transferred by UNFPA to designated special population programmes. The four recipients of these funds were the International Planned Parenthood Federation ($19.1 million, from Japan and the Netherlands), The Population Council ($0.3 million, from the Netherlands and Norway), the International Union for the Scientific Study of Population ($0.2 million, from the Netherlands and Norway) and the International Council on Management of Population Programmes ($0.1 million from Norway).

II. UNFPA TRUST FUNDS

17. Table 7 shows that in 1992 total income (contributions plus interest income) from donors for multi-bilateral-funded projects and activities under funds-in-trust arrangements was

the equivalent of $13.1 million, showing an increase of $4.2 million (47.2 per cent) compared to $8.9 million received in 1991 for multi-bilateral-funded projects. In addition, UNFPA received in 1992 $30.1 million for contraceptive procurement services to a project of the Government of Bangladesh, comprising $13.4 million from the World Bank and $16.7 million from Kreditanstalt Fur Wiederaufbau (KFW) of the Federal Republic of Germany. As at 1 January 1992, the unexpended balance of the trust funds was $7.6 million, which when added to the total income of $43.1 million received under funds-in-trust agreements in 1992, resulted in a total amount available for programming in 1992 of $50.7 million. Total expenditures were $39.8 million in 1992 compared to $11.5 million in 1991, largely due to the significant increase in procurement assistance provided under this modality. Transfers back to donor Governments in respect of completed projects totalled $0.1 million, leaving an unexpended balance as at 31 December 1992 of $11.0 million, which is available to finance trust fund activities in 1993. Annex V shows the statement of accounts as at 31 December 1992 for 26 trust funds managed by UNFPA in 1992, while Annex VI reflects the status of collections and unpaid pledges as at 31 December 1992.

Table 1

Status of pledges and payments by donor Governments
Summary of 1992 pledges compared to 1991 and 1990
(as at 31 December 1992)

		1990			1991				1992			
		Pledges		Payments	Pledges			Payments	Pledges			Payments
		National Currency	$US	$US	National Currency	Perct. change a/	$US	$US	National Currency	Perct. Change a/	$US	$US
Major Donors b/												
Australia	(A$)	1,250,000	997,750	997,750	1,330,000	6	1,188,963	1,188,963	1,700,000	28	1,285,370	1,285,370
Canada	(C$)	12,750,000	11,184,211	11,184,211	13,400,000	5	11,806,397	11,806,397	13,600,000	1	10,967,742	10,967,742
Denmark	(Dkr)	95,000,000	15,605,475	15,605,475	100,000,000	5	15,369,550	15,369,550	115,000,000	15	19,012,005	19,012,005
Finland	(MK)	75,000,000	18,707,907	18,707,907	85,000,000	13	23,869,690	23,869,690	81,700,000	(4)	18,067,052	18,067,052
France	(FF)	5,000,000	952,381	952,381	5,500,000	10	956,522	956,522	7,300,000	33	1,278,093	1,278,093
Germany	(DM)	39,400,000	24,303,062	24,303,062	39,675,000	1	23,460,317	23,460,317	41,300,000	4	26,445,009	26,445,009
Italy	(L)	2,000,000,000	1,574,803	1,574,803	2,000,000,000	0	1,587,302	1,587,302	4,000,000,000	100	2,877,698	2,877,698
Japan		0	40,830,000	40,830,000	0	2	41,700,000	41,700,000	0	3	42,900,000	42,900,000
Netherlands	(Fls)	50,180,000	26,934,439	26,934,439	50,180,000	0	26,503,230	26,503,230	50,180,000	0	26,569,075	26,569,075
					3,000,000 c/		1,666,667	1,666,667	4,000,000 c/		2,312,139	2,312,139
Norway	(Nkr)	140,400,000	22,074,531	22,074,531	151,000,000	8	23,368,055	23,368,055	166,000,000	10	26,462,415	26,462,415
					30,000,000 c/		4,761,905	4,761,905				
Sweden	(Skr)	125,000,000	21,196,732	21,196,732	135,000,000	8	21,432,079	21,432,079	145,000,000	7	26,590,970	26,590,970
Switzerland	(SWF)	7,800,000	5,735,294	5,735,294	8,200,000	5	5,578,231	5,578,231	8,400,000	2	6,450,216	6,450,216
U.K.	(£)	6,000,000	10,961,416	10,961,416	7,500,000	25	13,066,837	13,066,837	9,000,000	20	15,737,344	15,737,344
Subtotal			201,056,001	201,056,001			216,315,745	216,315,745			228,955,128	228,955,128
Other Donors	d/											
Austria		0	225,000	225,000	0	89	425,000	425,000	0	32	560,000	560,000
Belgium	(BF)	26,000,000	836,185	836,185	26,000,000	0	726,812	726,812	29,000,000	12	878,788	0
China		0	700,000	700,000	0	1	710,000	710,000	0	8	765,000	765,000
India	(Rs)	6,000,000	333,333	333,333	6,000,000	0	235,294	235,294	7,200,000	20	257,143	0
Indonesia		0	150,000	150,000	0	10	165,494	165,494	0	1	167,625	167,625
New Zealand	(NZ$)	350,000	214,165	214,165	350,000	0	204,855	204,855	400,000	14	215,820	215,820
Pakistan		0	500,000	500,000	0	0	500,000	500,000	0	0	500,000	500,000
Spain	(PTS)	35,000,000	317,466	317,466	37,000,000	6	320,849	320,849	50,000,000	35	479,442	479,442
USSR e/	(R)	552,346	631,904	631,904	0	0	0	0	0		0	0
Subtotal			3,908,053	3,908,053			3,288,304	3,288,304			3,823,818	2,687,887
Remaining Donors f/			721,583	668,656			818,974	726,218			990,426	695,865
Grand Total			205,687,637	205,634,710			220,423,023	220,330,267			233,769,372 g/	232,338,880 h/

a/ All percentage changes are based on the currency of the pledge.
b/ Major donors as defined here comprise Governments that have pledged the equivalent of US$ 1 million or more.
c/ Supplementary contributions.
d/ Other donors include nine countries in 1990, and eight countries each year in 1991 and 1992 contributing pledges of US$ 100,000 and over.
e/ As of 24 December 1991, the Russian Federation has assumed all financial obligations of the Union of Soviet Socialist Republics.
f/ Remaining donors include 87 in 1990, 82 in 1991 and 84 in 1992.
g/ This amount differs by $29,189 from 1992 pledges shown in Annex I as a result of including an amount pledged in 1992 for the fiscal year 1993.
h/ Includes payments of $96,676 received in 1991.

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Table 2

Comparison of income and expenditures for 1990, 1991 and 1992 [a/]
(Millions of US dollars)

	1990 ($)	Change (%) 1990-91	1991 ($)	Change (%) 1991-92	1992 ($)
Income [b/]					
Voluntary contributions	205.8	7.2	220.7	5.9	233.8
Interest income	5.9		3.7		3.1
Miscellaneous income	0.7		(0.4)		1.3
Total Income	212.4	5.5	224.0	6.3	238.2
Expenditure					
Programmes (includes TSS and AOS costs) [c/]	183.5	1.8	186.8	(19.2)	151.0
APSS budget	37.8	11.9	42.3	0.7	42.6
Total Expenditure	221.3	3.5	229.1	(15.5)	193.6
Excess of income over expenditure	(8.9)	(42.7)	(5.1)	974.5	44.6

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited final figures for 1992.

[b/] This includes regular resources only. In addition, UNFPA received, in 1992, contributions to UNFPA-administered trust funds of $43.2 million, comprising $13.1 million for multi-bilateral-funded projects and $30.1 million for special procurement services from the World Bank ($13.4 million) and from Kreditanstalt Fur Wiederaufbau (KFW) ($16.7 million) as shown in table 7 and Annex V.

[c/] Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programme expenditures for the 1992-1993 biennium. In 1992, TSS expenditures were $14.5 million and AOS expenditures were $8.3 million.

Table 3

Comparison of programme expenditures and APSS budget expenditures for 1990, 1991 and 1992 as a percentage of total expenditure [a/]
(Millions of US dollars)

	1990 ($)	Percentage of total expenditure	1991 ($)	Percentage of total expenditure	1992 ($)	Percentage of total expenditure
Programme expenditures						
Projects						
United Nations agency-executed projects [b/]	90.5		91.4		50.1	
Government-executed projects [c/]	33.3		30.9		27.5	
UNFPA-executed projects [d/]	25.6		29.5		31.2	
NGO-executed projects [e/]	19.5		20.0		19.4	
Total project costs	168.9	76.3	171.8	75.0	128.2	66.2
Agency support costs [f/]	14.6	6.6	15.0	6.5	---	
TSS and AOS costs [f/]	---		---		22.8	11.8
Total programme expenditures	183.5	82.9	186.8	81.5	151.0	78.0
APSS budget expenditures	37.8	17.1	42.3	18.5	42.6	22.0
Total UNFPA expenditures	221.3	100.0	229.1	100.0	193.6	100.0

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited final figures for 1992.

[b/] Includes projects executed by United Nations regional commissions.

[c/] The government-executed project expenditure does not include $6.6 million of advances in 1990, $6.9 million of advances in 1991, and $4.1 million of advances in 1992, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

[d/] Includes UNFPA procurement assistance in respect of government projects amounting to $15.5 million in 1990, $13.4 million in 1991, and $21.8 in 1992.

[e/] Includes expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA Financial Regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include $2.3 million of advances in 1991 and $4.4 million of advances in 1992.

[f/] Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programme expenditures for the 1992-1993 biennium (Governing Council decision 91/37, para. 10). In 1992, TSS expenditures were $14.5 million and AOS expenditures were $8.3 million.

Table 4

Project expenditures by executing agency for 1990, 1991 and 1992 [a/]
(Millions of US dollars)

	1990 ($)	Percentage of total expenditure	1991 ($)	Percentage of total expenditure	1992 ($)	Percentage of total expenditure
United Nations DESD [b/]	1.3		1.5		0.9	
United Nations DESD [c/]	24.6		23.2		13.1	
ECE	0.4		0.6		0.6	
ESCAP	2.1		2.2		1.2	
ECLAC	2.4		2.9		2.2	
ECA	4.7		4.6		1.3	
ESCWA	0.7		0.8		0.0	
IBRD [d/]	-		0.1		0.1	
ILO	11.3		12.1		6.1	
FAO	5.1		7.9		1.7	
UNEP	0.1		0.1		---	
UNESCO	11.5		11.1		6.7	
WHO	24.7		19.7		12.8	
UNICEF	0.6		2.5		2.2	
UNDP-OPS [e/]	1.0		2.1		1.1	
UNRWA	---		---		0.1	
Subtotal	90.5	53.6	91.4	53.2	50.1	39.1
Governments [f/]	33.3	19.7	30.9	18.0	27.5	21.5
UNFPA [g/]	25.6	15.2	29.5	17.2	31.2	24.3
NGOs [h/]	19.5	11.5	20.0	11.6	19.4	15.1
TOTAL	168.9	100.0	171.8	100.0	128.2	100.0

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited final figures for 1992 (see also Annex IV).

[b/] Department of Economic and Social Development (DESD), formerly Department of International Economic and Social Affairs (DIESA).

[c/] Department of Economic and Social Development (DESD), formerly Department of Technical Co-operation for Development (DTCD).

[d/] International Bank for Reconstruction and Development (World Bank)

[e/] UNDP-Office for Project Services

[f/] The government-executed project expenditure does not include $6.6 million of advances in 1990, $6.9 million of advances in 1991, and $4.1 million of advances in 1992, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

[g/] Includes UNFPA procurement assistance in respect of government projects amounting to $15.5 million in 1990, $13.4 million in 1991 and $21.8 million in 1992.

[h/] Includes expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA Financial Regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include $2.3 million of advances in 1991 and $4.4 million of advances in 1992.

Table 5

Unexpended balances of general resources available for programming for 1990, 1991 and 1992 [a/]
(US dollars)

		1990	1991	1992
Unexpended balance as at 1 January		8,507,781	(436,194)	(5,538,850)
Add:	Excess of expenditure over income	(8,943,975)	(5,102,656)	44,616,125
	Subtotal	(436,194)	(5,538,850)	39,077,275
Less:	Transfer to operational reserve	--	--	3,000,000 [b/]
Less:	Reserve for field accommodation	--	--	2,500,000 [c/]
Unexpended balance of general resources as at 31 December		(436,194)	(5,538,850)	33,577,275

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited figures for 1992 (see also Annex II).

[b/] In accordance with Governing Council decision 89/49, paragraph 16, the level of the operational reserve was set at $45 million in 1989. The level of the operational reserve was reviewed at the thirty-eighth session (1991) of the Governing Council, which decided in decision 91/36 to set the operational reserve at 20 per cent of the general resources income in the work plan for each year. Accordingly, during 1992, the level of the operational reserve was increased by $3.0 million.

[c/] The Council, at its thirty-eighth session '1991), approved in decision 91/36, paragraph 17, the establishment of a reserve for field accommodation at the level of $5 million for the biennium 1992-1993 and authorized the Executive Director to make drawdowns from it for the purpose of financing the UNFPA share of construction costs of common premises under the auspices of the Joint Consultative Group on Policy. In line with this decision, $2.5 million was transferred from unspent resources to this reserve in 1992.

Table 6

Liquidity position of UNFPA for 1990, 1991 and 1992 [a/]
(US dollars)

	1990	1991	1992
Unexpended resources and reserves			
Bank accounts			
Convertible currencies	2,575,965	71,537	24,915
Non-convertible currencies	---	228,626	754
Investments			
Unexpended general resources	36,661,947	29,975,089	70,639,906
Operational reserve	45,000,000	45,000,000	48,000,000
Reserve for field accommodation	---	---	2,500,000
TOTAL [b/]	84,237,912	75,275,252	121,165,575

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited figures for 1992 (see also Annex II).

[b/] Includes amounts due to UNFPA trust funds of $10.9 million in 1990, of $7.6 million in 1991 and of $11.0 in 1992.

Table 7

Trust Funds: Income and Expenditures of UNFPA for 1990, 1991 and 1992 [a/]
(US dollars)

	1990	1991	1992
Total income			
Unexpended balance as at 1 January	10,438,352	10,927,477	7,597,031
Income received (including interest)			
- Multi-bi projects	11,699,039	8,878,467	13,066,220
- Procurement services [b/]	0	0	30,102,031
- Other trust funds	76,773	61,115	41,133
- Refunded to donors	(3,139)	(721,420)	(59,441)
Subtotal	11,772,673	8,218,162	43,149,943
Total	22,211,025	19,145,639	50,746,974
Total expenditure			
Multi-bi projects [c/]	11,062,073	11,267,712	10,068,670
Procurement services	0	0	28,084,135
Other trust funds	70,137	34,072	26,577
Support costs paid to UNFPA	151,338	246,824	1,598,040
Total	11,283,548	11,548,608	39,777,422
Unexpended balance as at 31 December	10,927,477	7,597,031	10,969,552

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited final figures for 1992 (see Annex V).

[b/] Consists of contraceptive procurement services to the Government of Bangladesh for special procurement services comprising $13.4 million from the World Bank and $16.7 million from Kreditanstalt Fur Wiederaufbau (KFW) of the Federal Republic of Germany.

[c/] Comprises project expenditures and administrative and operational services (AOS) costs paid to United Nations executing agencies, amounting to $352,742 in 1992. Agency support costs paid to United Nations executing agencies amounted to $755,602 in 1990, and $633,008 in 1991.

Annex I

Statement of income and expenditure for the year ended 31 December 1992 with comparative figures for 31 December 1991
(US dollars)

1991		1992
	Income	
	Contributions from Governments	
220,744,504	Pledges for current year	233,798,561
(174,809)	Additions and adjustments to pledges for prior years – net	(218,687)
(1,279,084)	Exchange adjustments on collection of contributions	(370,625)
219,290,611		233,209,249
2,535		3,283
4,700,064	Miscellaneous income	4,954,310
223,993,210	**Total Income**	238,166,842
	Expenditure	
	Programme expenditure	
171,777,968	Projects	128,185,872
0	Technical support services	14,498,207
15,065,699	Administrative and operational services	8,245,070
186,843,667		150,929,149
42,252,199	Administrative and programme support services budget expenditure (net)	42,621,568
229,095,866	**Total expenditure**	193,550,717
(5,102,656)	**Surplus income/(expenditure)**	44,616,125

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Annex II

Statement of assets and liabilities as at 31 December 1992
with comparative figures for 31 December 1991

(US dollars)

1991		1992
	Assets	
	Cash and investments	
71,537	Convertible currencies	24,915
228,626	Non-convertible currencies	754
29,975,089	Investments	70,639,906
0	Investments of the reserve for field accommodation	2,500,000
45,000,000	Investments of the operational reserve	48,000,000
75,275,252		121,165,575
	Advances and accounts receivable	
187,488	Non-convertible currencies pending United States dollar credit from UNDP	187,488
8,182,469	Operating funds provided by UNFPA to executing agencies	6,222,376
6,960,721	Governments	4,080,545
2,335,690	Operating funds provided by UNFPA to inter-governmental institutions and other agencies including NGOs	4,401,237
0	Due from UNDP	7,156,141
341,866	Accounts receivable and deferred charges	559,781
650,782	Accrued interest	610,699
18,659,006	Subtotal	23,218,267
1,621,619	Pledges receivable from Governments for for current and prior years	1,943,815
95,555,877		146,327,657
	Liabilities, reserves and unexpended resources	
	Liabilities	
2,517,956	Accounts payable	1,423,156
5,118,662	Operating funds payable by UNFPA to executing agencies	3,695,290
30,849,054	Unliquidated obligations of executing agencies	46,162,384
8,944,877	Due to UNFPA trust funds	10,969,552
8,664,178	Due to UNDP	0
56,094,727	Subtotal	62,250,382
0	Reserve for field accommodation	2,500,000
45,000,000	Operational reserve	48,000,000
(5,538,850)	Unexpended balance of general resources	33,577,275
95,555,877	Total	146,327,657

Annex III

Status of voluntary contributions pledged by country as at 31 December 1992
(US dollars)

Donor	Balance due as at 1 January 1992 for 1991 and prior years [A]	Additions and adjustments for 1991 and prior years [B]	Pledges for 1993 and future years			Total [A]+[B]+[C]+[D]	Payments received	Unpaid pledges as at 31 December 1992	Composition of balance due	
			Pledges for 1992 [C]	Local currency	United States dollars [D]				For 1992 and prior years	For 1993 and future
Afghanistan	5,520	(5,520)	2,760	–	2,760	5,520	–	5,520	2,760	2,760
Albania	700	(520)	180	17,500	180	540	–	540	360	180
Algeria	9,174	–	9,050	200,000	9,091	27,315	18,224	9,091	–	9,091
Angola	500	–	1,000	–	–	1,500	–	1,500	1,500	–
Australia	–	–	1,285,370	2,000,000	1,379,310	2,664,680	1,285,370	1,379,310	–	1,379,310
Austria	–	–	560,000	–	560,000	1,120,000	560,000	560,000	–	560,000
Bahamas	–	–	–	–	500	500	–	500	–	500
Bangladesh	18,100	–	18,100	–	20,000	56,200	18,100	38,100	18,100	20,000
Barbados	–	–	3,500	–	–	3,500	3,500	–	–	–
Belgium	–	–	878,788	75,000,000	2,272,727	3,151,515	–	3,151,515	878,788	2,272,727
Benin	2,000	–	1,000	–	1,000	4,000	–	4,000	3,000	1,000
Bhutan	–	–	2,700	–	2,800	5,500	–	5,500	2,700	2,800
Bolivia	37,600	–	4,000	–	4,000	45,600	–	45,600	41,600	4,000
Botswana	–	3,537	–	–	–	3,537	3,537	–	–	–
Brazil	–	–	5,000	–	–	5,000	–	5,000	5,000	–
Bulgaria	–	–	2,311	55,000	2,311	4,622	2,311	2,311	–	2,311
Burkina Faso	16,484	(6,704)	3,704	–	–	13,484	2,372	11,112	11,112	–
Burundi	–	–	5,000	–	–	5,000	5,000	–	–	–
Canada	–	–	10,967,742	–	–	10,967,742	10,967,742	–	–	–
Central African Republic	2,564	29	–	–	–	2,593	–	2,593	2,593	–
Chad	11,000	–	–	–	–	11,000	–	11,000	11,000	–
Chile	10,000	–	5,000	–	5,000	20,000	10,000	10,000	5,000	5,000
China	–	–	765,000	–	–	765,000	765,000	–	–	–
Colombia	5,000	–	40,000	–	40,000	85,000	45,000	40,000	–	40,000
Comoros	3,663	41	–	–	–	3,704	–	3,704	3,704	–
Cook Islands	7,499	10,101	–	–	–	17,600	17,600	–	–	–
Costa Rica	–	–	5,551	–	–	5,551	5,551	–	–	–
Cote d'Ivoire	–	–	7,407	–	–	7,407	–	7,407	7,407	–
Cyprus	–	–	1,100	–	–	1,100	1,100	–	–	–
Czechoslovakia	–	–	21,661	600,000	21,661	43,322	21,661	21,661	–	21,661
Democratic People's Republic of Korea	–	–	23,256 a/	50,000	23,585	0 46,841	23,256 a/	– 23,585	–	23,585
Democratic Yemen b/	5,566	–	–	–	–	5,566	–	5,566	5,566	–
Denmark	–	–	19,012,005	–	–	19,012,005	19,012,005	–	–	–
Dominican Republic	7,693	107	–	–	–	8,000	–	8,000	8,000	–
Ecuador	88,000	–	–	–	–	88,000	22,000	66,000	66,000	–
Egypt	59,311	358	78,612	260,205	78,612	216,893	59,669	157,224	78,612	78,612
El Salvador	–	5,000	–	–	–	5,000	5,000	–	–	–
Equatorial Guinea	31,135	346	–	–	–	31,481	–	31,481	31,481	–
Ethiopia	–	–	14,493	–	–	14,493	14,493	–	–	–

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Annex III

Status of voluntary contributions pledged by country as at 31 December 1992 (continued)
(US dollars)

Donor	Balance due as at 1 January 1992 for 1991 and prior years [A]	Additions and adjustments for 1991 and prior years [B]	Pledges for 1992 [C]	Pledges for 1993 and future years		Total [A]+[B]+[C]+[D]	Payments received	Unpaid pledges as at 31 December 1992	Composition of balance due	
				Local currency	United States dollars [D]				For 1992 and prior years	For 1993 and future
Federated States of Micronesia	2,000	–	–	–	2,000	4,000	2,000	2,000	–	2,000
Fiji	–	–	1,715	5,000	3,226	4,941	1,586	3,355	129	3,226
Finland	–	–	18,067,052	–	–	18,067,052	18,067,052	–	–	–
France	–	–	1,278,093	–	–	1,278,093	1,278,093	–	–	–
Gabon	–	–	41,322	–	–	41,322	41,322	–	–	–
Gambia	–	–	5,000	–	–	5,000	–	5,000	5,000	–
Germany, Federal Republic of	–	–	26,445,009	–	–	26,445,009	26,445,009	–	–	–
Guatemala	3,000	–	1,000	–	–	4,000	–	4,000	4,000	–
Guyana	51	(2)	–	–	–	49	–	49	49	–
Honduras	–	–	9,298	–	–	9,298	9,298	–	–	–
Hungary	–	–	25,271	2,500,000	30,084	55,355	–	55,355	25,271	30,084
Iceland	2,800	–	3,348	200,000	3,401	9,349	5,948	3,401	–	3,401
India	233,463	1,831	257,143	7,200,000	257,143	749,580	235,294	514,286	257,143	257,143
Indonesia	165,000	494	167,625	–	165,000	498,119	333,119	165,000	–	165,000
Iran, Islamic Republic of	–	–	29,965	–	50,000	79,965	29,965	50,000	–	50,000
Italy	–	–	2,877,698	–	–	2,877,698	2,877,698	–	–	–
Jamaica	730	(297)	455	–	–	888	433	455	455	–
Japan	–	–	42,900,000	–	–	42,900,000	42,900,000	–	–	–
Jordan	909	(909)	22,000	–	–	22,000	21,776	224	224	–
Kenya	11,802	(2,377)	1,569	–	–	10,994	–	10,994	10,994	–
Kiribati	–	–	1,481	–	–	1,481	1,481	–	–	–
Kuwait	35,000	5,000	–	–	–	40,000	40,000	–	–	–
Lao People's Democratic Republic	–	–	500	–	500	0 1,000	–	1,000	500	500
Lesotho	3,188	264	1,226	4,066	1,351	6,049	4,698	1,351	–	1,351
Liberia	55,000	(3,000)	–	–	–	52,000	–	52,000	52,000	–
Libyan Arab Jamahiriya	86,207	–	–	–	–	86,207	–	86,207	86,207	–
Liechtenstein	–	–	2,083	3,000	2,083	4,166	–	4,166	2,083	2,083
Luxembourg	50,960	(691)	63,291	3,000,000	90,909	204,269	92,703	111,566	20,657	90,909
Madagascar	20,225	–	3,000	–	3,000	26,225	–	26,225	23,225	3,000
Malawi	2,974	(33)	2,108	–	–	5,049	2,941	2,108	2,108	–
Malaysia	–	–	15,000	–	15,000	30,000	–	30,000	15,000	15,000
Maldives	–	–	1,200	–	1,500	2,700	1,200	1,500	–	1,500
Mali	500	–	–	–	1,000	1,500	–	1,500	500	1,000
Malta	–	733	733		–	1,466	1,466	–	–	–
Mauritania	3,755	(1,028)	3,273	–	–	6,000	–	6,000	6,000	–
Mauritius	–	3,567	–	–	–	3,567	3,567	–	–	–
Mexico	–	–	16,000	–	–	16,000	16,000	–	–	–
Mongolia	58	–	–	–	4,000	4,058	58	4,000	–	4,000
Morocco	11,064	(4,128)	6,000	–	6,000	18,936	936	18,000	12,000	6,000
Mozambique	2,100	–	241	–	–	2,341	241	2,100	2,100	–
Myanmar	–	–	10,274	60,000	9,788	20,062	10,274	9,788	–	9,788

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Annex III

Status of voluntary contributions pledged by country as at 31 December 1992 (continued)
(US dollars)

Donor	Balance due as at 1 January 1992 for 1991 and prior years [A]	Additions and adjustments for 1991 and prior years [B]	Pledges for 1992 [C]	Pledges for 1993 and future years: Local currency	Pledges for 1993 and future years: United States dollars [D]	Total [A]+[B]+[C]+[D]	Payments received	Unpaid pledges as at 31 December 1992	Composition of balance due: For 1992 and prior years	Composition of balance due: For 1993 and future
Namibia	–	–	–	–	1,000	1,000	–	1,000	–	1,000
Nepal	–	–	12,000	–	–	12,000	12,000	–	–	–
Netherlands	–	–	30,881,214	56,000,000	32,222,222	63,103,436	30,881,214	32,222,222	–	32,222,222
New Zealand	–	–	215,820	–	–	215,820	215,820	–	–	–
Nicaragua	–	–	1,000	–	–	1,000	1,000	–	–	–
Niger	11,658	101	–	–	–	11,759	–	11,759	11,759	–
Nigeria	18,678	(18,678)	22,360	250,000	12,755	35,115	22,360	12,755	–	12,755
Niue	500	–	500	–	–	1,000	1,000	–	–	–
Norway	–	–	26,462,414	–	–	26,462,414	26,462,414	–	–	–
Oman	10,000	–	–	–	–	10,000	–	10,000	10,000	–
Pakistan	10,204	184,141	500,000	–	500,000	1,194,345	694,345	500,000	–	500,000
Panama	750	–	2,000	–	2,500	5,250	900	4,350	1,850	2,500
Papua New Guinea	610	30	5,029	–	–	5,669	5,669	–	–	–
Paraguay	65,500	–	23,500	–	–	89,000	–	89,000	89,000	–
Peru	24,648	(24,648)	15,000	–	–	15,000	–	15,000	15,000	–
Philippines	–	–	51,181	1,300,000	51,181	102,362	51,181	51,181	–	51,181
Poland	–	–	8,647	–	–	8,647	8,647	–	–	–
Portugal	–	–	25,000	–	25,000	50,000	–	50,000	25,000	25,000
Qatar	–	–	15,000	–	–	15,000	15,000	–	–	–
Republic of Korea	–	–	50,000		150,000	200,000	50,000	150,000	–	150,000
Romania	–	–	1,515	1,000,000	2,326	3,841	1,515	2,326	–	2,326
Russian Federation	341,243	(341,243)	–	–	–	–	–	–	–	–
Saint Kitts and Nevis	117	–	–	–	–	117	–	117	117	–
Saint Lucia	–	720	720		–	1,440	1,440	–	–	–
Samoa	–	–	5,000	–	5,000	10,000	5,000	5,000	–	5,000
Sao Tome and Principe	–	276	–	–	–	276	–	276	276	–
Saudia Arabia	–	–	30,000	–	–	30,000	30,000	–	–	–
Senegal	52,137	(45,637)	–	–	–	6,500	–	6,500	6,500	–
Sierra Leone	6	(6)	–	–	–	–	–	0	–	–
Solomon Islands	1,000	(1,000)	–	–	–	–	–	–	–	–
Somalia	54	(54)	–	–	–	–	–	–	–	–
Spain	–	–	479,442	49,500,000	430,435	909,877	479,442	430,435	–	430,435
Sri Lanka	–	–	10,000	–	10,000	20,000	10,000	10,000	–	10,000
Sudan	18,384	(6,612)	32,704	–	–	44,476	44,476	–	–	–
Suriname	–	–	4,000	–	–	4,000	4,000	–	–	–
Swaziland	1,424	(96)	664	–	–	1,992	–	1,992	1,992	–
Sweden	–	–	26,590,970	–	–	26,590,970	26,590,970	–	–	–
Switzerland	–	–	6,450,216	–	–	6,450,216	6,450,216	–	–	–
Syrian Arab Republic	–	–	940	–	–	940	940	–	–	–

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Annex III

Status of voluntary contributions pledged by country as at 31 December 1992 (continued)
(US dollars)

Donor	Balance due as at 1 January 1992 for 1991 and prior years [A]	Additions and adjustments for 1991 and prior years [B]	Pledges for 1992 [C]	Pledges for 1993 and future years: Local currency	Pledges for 1993 and future years: United States dollars [D]	Total [A]+[B]+[C]+[D]	Payments received	Unpaid pledges as at 31 December 1992	Composition of balance due: For 1992 and prior years	Composition of balance due: For 1993 and future
Thailand	–	–	50,000 a/	–	60,000	110,000	49,611 a/	60,389	389	60,000
Togo	10,989	122	11,111	–	–	22,222	–	22,222	22,222	–
Tokelau Islands	–	–	300	–	–	300	300	–	–	–
Trust Territory Republic of Palau	500	–	500		–	1,000	–	1,000	1,000	–
Tunisia	–	–	42,550 a/	–	–	42,550	42,550 a/	–	–	–
Turkey	11,000	–	30,000	–	60,000	101,000	40,946	60,054	54	60,000
Tuvalu	476	(82)	345	3,000	2,069	2,828	–	2,828	759	2,069
Uganda	456	(104)	1,756	–	3,448	5,556	1,756	3,800	352	3,448
United Kingdom	–	–	15,737,344	–	–	15,737,344	15,737,344	–	–	–
United Republic of Tanzania	–	26,044	10,870 a/	3,000,000	9,346	48,260	38,914 a/	9,346	–	9,346
Uruguay	8,640	–	17,280	–	17,280	43,200	–	43,200	25,920	17,280
Vanuatu	5,000	–	7,500	–	–	12,500	7,500	5,000	1,000	–
Viet Nam	2,500	–	2,700	–	2,916	8,116	5,200	2,916	–	2,916
Yemen Arab Republic b/	2,850	–	3,847	–	3,847	10,544	–	10,544	6,697	3,847
Yugoslavia, Federal Republic of c/	10,000	–	–	–	–	10,000	–	10,000	10,000	–
Zambia	–	–	–	100,000	317	317	–	317	–	317
Zimbabwe	–	–	1,359	–	–	1,359	1,359	–	–	–
	1,621,619	(218,687) d/	233,796,561 a/	–	38,641,164	273,842,657	233,257,678	40,584,979	1,943,815	38,641,164

a/ Includes 1992 pledges received in 1991.

b/ On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

c/ Officially designated as the Federal Republic of Yugoslavia as of 27 April 1992.

d/ Additions and adjustments for 1991 and prior years include unpaid pledges of $276,447 written-off in 1992:

Country	Amount
Afghanistan	5,520
Burkina Faso	6,666
Jamaica	215
Jordan	909
Liberia	3,000
Morocco	4,128
Nigeria	9,625
Peru	24,648
Senegal	45,837
Sierra Leone	5
Solomon Islands	1,000
Somalia	41
Russian Federation	174,831
Total	276,447

e/ This amount includes $29,189 of 1993 pledges received in 1992.

Annex IV

1992 expenditure by United Nations agencies, Governments, intergovernmental institutions and other agencies including non-governmental organizations
(US dollars)

	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total project expenditure	Technical support services	Administrative & operational services	Total programme expenditure
United Nations (DESD) a/	877,814	(78,426)	53,369	14,428	8,265	875,450	0	109,629	985,079
United Nations (DESD) b/	7,004,699	434,900	2,457,947	2,283,043	939,137	13,119,726	1,010,518	1,836,931	15,967,175
ECE	440,931	55,670	82,810	1,914	29,256	610,581	0	79,376	689,957
ESCAP	648,208	82,896	307,748	24,436	179,094	1,242,382	641,278	244,872	2,128,532
ECLAC	1,860,744	2,617	178,643	35,861	77,380	2,155,245	221,107	308,926	2,685,278
ECA	839,047	6,000	378,837	(873)	30,118	1,253,129	1,944,158	415,648	3,612,935
ESCWA	16,786	0	0	0	7,500	24,286	211,067	3,157	238,530
FAO	909,816	63,277	280,366	275,805	128,058	1,657,322	1,401,329	113,976	3,172,627
IBRD	94,368	0	50,000	0	0	144,368	0	0	144,368
ILO	3,788,926	5,864	1,237,120	455,191	635,603	6,122,704	2,923,546	451,164	9,497,414
UNESCO	2,912,646	436,711	1,135,676	1,607,206	627,294	6,719,533	2,129,204	461,963	9,310,700
UNICEF	151,865	29,452	261,036	1,761,661	36	2,204,050	0	131,848	2,335,898
UNIDO	31,266	0	0	0	0	31,266	0	2,345	33,611
UNRWA c/	7,477	0	32,700	10,576	0	50,753	0	0	50,753
WHO	3,152,547	4,272,974	2,589,436	2,273,847	493,829	12,782,633	2,017,064	602,658	15,402,355
UNDP - OPS d/	156,883	137,818	464,057	275,644	17,438	1,051,840	123,141	75,522	1,250,503
UN Agencies total	22,894,023	5,449,753	9,509,745	9,018,739	3,173,008	50,045,268	12,622,432	4,838,015	67,505,715
Governments	4,955,212	4,327,844	8,774,334	7,421,347	2,042,854	27,521,591	0	1,320,010	28,841,601
UNFPA	6,557,602	2,919,817	2,299,674	18,601,344	823,929	31,202,366 e/	1,875,775	1,090,627	34,168,768
NGOs f/	6,616,937	2,617,724	4,125,708	4,552,682	1,503,596	19,416,647	0	996,418	20,413,065
TOTAL	41,023,774	15,315,138	24,709,461	39,594,112	7,543,387	128,185,872	14,498,207	8,245,070	150,929,149

a/ United Nations Department of Economic and Social Development (DESD), formerly Department of International Economic and Social Affairs (DIESA).
b/ United Nations Department of Economic and Social Development (DESD), formerly Department of Technical Co-operation for Development (DTCD).
c/ United Nations Relief and Works Agency for Palestine Refugees in the Near East.
d/ UNDP-Office for Project Services.
e/ Includes UNFPA procurement assistance in respect of government projects amounting to $21.8 million.
f/ This category includes intergovernmental institutions and agencies as well as non-governmental organizations.

Annex V

Trust funds: Statement of accounts for the year ended 31 December 1992
(US dollars)

Trust funds	Unexpended balance as at 1 Jan. 1992	Contributions received	Interest, misc. income & (expenditure) a/	Transfers	Total funds available	Project expenditure	Administrative and operational services (AOS) Executing agencies	Administrative and operational services (AOS) UNFPA	Total expenditure	Unexpended balance as at 31 Dec. 1992
Arab Gulf Fund	(130,571)	498,000	0	0	367,429	292,169	2,217	4,501	298,887	68,542
Australia	877,311	120,074	0	0	997,385	198,618	1,454	8,961	209,033	788,352
Austria	0	443,734	0	0	443,734	405,166	0	20,258	425,424	18,310
Bangladesh Fourth Population and Health Project	1,347,846	11,901,000	202,647	0	13,451,493	12,184,135	0	593,375	12,777,510	673,983
Belgium	1,117,529	0	(317)	0	1,117,212	399,084	488	0	399,572	717,640
Canada	(466,985)	1,246,470	0	(44,235)	735,250	680,991	42,866	13,862	737,719	(2,469)
Contraceptive Needs in Selected Developing Countries	0	421,248	0	0	421,248	158,677	0	0	158,677	262,571
European Economic Community	18,610	0	0	0	18,610	0	0	0	0	18,610
Finland	874,042	0	32,431	0	906,473	445,140	64,299	(2,474)	506,965	399,508
Germany	0	17,035,153	0	0	17,035,153	16,221,209	0	737,548	16,958,757	76,396
India	0	35,714	0	0	35,714	25,286	0	0	25,286	10,428
International Conference on Population and and Development	0	389,166	0	0	389,166	2,230	0	0	2,230	386,936
IPPF/AGFUND *	134,055	0	0	0	134,055	70,840	0	3,542	74,382	59,673
Italy	520,121	0	19,346	0	539,467	0	0	0	0	539,467
Japan	0	500,000	0	0	500,000	0	0	0	0	500,000
Luxembourg	201,595	0	0	0	201,595	73,212	0	3,661	76,873	124,722
Management Development Unit b/	93,721	431,425	0	0	525,146	450,328	0	22,516	472,844	52,302
Netherlands	1,529,113	1,324,957	47,769	0	2,901,839	1,185,701	90,576	21,776	1,298,053	1,603,786
Norad **	15,206	0	0	(15,206)	0	0	0	0	0	0
Norway	887,182	2,222,901	56,997	0	3,167,080	1,591,950	68,998	46,543	1,707,491	1,459,589
Oman	0	54,115	0	0	54,115	39,129	5,087	0	44,216	9,899
OPEC ***	226,384	0	0	0	226,384	0	0	0	0	226,384
Sweden	159,022	3,686,291	0	0	3,845,313	1,814,649	45,222	73,414	1,933,285	1,912,028
Switzerland	143,933	250,000	0	0	393,933	242,580	31,535	0	274,115	119,818
Syrian Arab Republic	226,165	200,000	0	0	426,165	129,060	0	6,453	135,513	290,652
United Kingdom c/	238,496	701,284	0	0	939,780	1,189,909	0	44,104	1,234,013	(294,233)
Subtotal	8,012,775	41,461,532	358,873	(59,441)	49,773,739	37,800,063	352,742	1,596,040	39,750,845	10,022,894
Rafael M. Salas Endowment Fund ****	323,622	4,061	0	0	327,683	8,497	0	0	8,497	319,186
UN Population Award	608,480	10,000	27,072	0	645,552	18,080	0	0	18,080	627,472
TOTAL	8,944,877	41,475,593	385,945	(59,441)	50,746,974	37,826,640	352,742	1,596,040 d/	39,777,422	10,969,552

* International Planned Parenthood Federation/Arab Gulf Programme for the United Nations Development Organizations
** Norwegian Agency for International Development
*** Organization of Petroleum Exporting Countries
**** Previously known as the Endowment Fund.

a/ Effective 1 January 1992, interest earned by trust funds whose contributions were deposited in general resources bank accounts will be transferred from general resources to the individual trust funds at the beginning of the following year. This policy differs from that applied in the previous years whereby interest income of trust funds was transferred in the same year it was earned.

b/ This project, which is funded by the Governments of the United Kingdom, Norway and the Netherlands, seeks to strengthen maternal and child health/family planning programme management in Bangladesh.

c/ Contributions of $846,531 were received in January 1993.

d/ Administrative and operational services (AOS) costs paid to UNFPA for projects executed by UNFPA. A credit of $283,177 was transferred to the APSS budget. The remainder ($1,314,863) was credited to the miscellaneous income account, as approved by the Governing Council (decision 86/35, para. 10).

Annex VI

Trust funds: Status of contributions pledged as at 31 December 1992
(United States dollars)

Government/Organization	Balance due as at 1 Jan. 1992	Additions and adjustment	Total	Payments received in 1992	Unpaid pledges as at 31 Dec. 1992	Composition of balance due: For 1992 and prior years	Composition of balance due: For 1993 and future years
UNFPA Multi-bilateral and other Programmes							
Arab Gulf Programme for UN Development Organizations	-	498,000	498,000	498,000	-	-	-
Australia	-	120,074	120,074	120,074	-	-	-
Austria	-	443,734	443,734	443,734	-	-	-
Belgium	-	454,545	454,545	-	454,545	454,545	-
Canada	-	1,246,470	1,246,470	1,246,470	-	-	-
Finland	-	235,320	235,320	235,320	-	-	-
Germany, Federal Republic of	-	17,035,153	17,035,153	17,035,153	-	-	-
India	-	35,714	35,714	35,714	-	-	-
Japan	-	500,000	500,000	500,000	-	-	-
Mauritius	-	10,000	10,000	10,000	-	-	-
Netherlands	-	1,524,523	1,524,523	1,524,523	-	-	-
Norway	-	2,528,606	2,528,606	2,528,606	-	-	-
Oman	-	54,115	54,115	54,115	-	-	-
Rockefeller Foundation	-	100,000	100,000	100,000	-	-	-
Sweden	-	3,957,539	3,957,539	3,957,539	-	-	-
Switzerland	-	250,000	250,000	250,000	-	-	-
Syrian Arab Republic	-	200,000	200,000	200,000	-	-	-
United Kingdom	-	781,284	781,284	781,284	-	-	-
World Bank	-	11,951,000	11,951,000	11,951,000 a/		-	-
Total		41,926,077	41,926,077	41,471,532	454,545	454,545	-

a/ In table 7, footnote b/, it is stated that UNFPA received $30.1 million in respect of the Government of Bangladesh. This includes the unexpended 1991 balance of $1,347,846, shown as advances received for reimbursable procurement in the 1990-1991 financial statements.

Annex VII

Project expenditures by country for 19 , 1991 and 1992 a/
(US dollars)

COUNTRY	1990	1991	1992
Africa region (sub-Saharan)			
Angola (P)	674,313	1,023,421	833,215
Benin (P)	1,123,533	1,217,547	792,313
Botswana	510,998	925,655	688,985
Burkina Faso (P)	1,103,695	1,211,724	922,849
Burundi (P)	1,206,932	1,121,954	1,129,408
Cameroon	954,823	679,65	333,455
Cape Verde	851,192	605,083	356,992
Central African Republic (P)	489,700	686,715	921,378
Chad (P)	485,520	642,862	967,612
Comoros (P)	786,025	765,378	563,535
Congo	757,820	570,019	318,032
Cote d'Ivoire	335,215	477,815	412,452
Equatorial Guinea	591,960	435,412	626,887
Ethiopia (P)	2,432,742	1,737,231	1,509,148
Gabon	296,902	517,327	342,637
Gambia (P)	505,628	674,949	806,642
Ghana (P)	1,329,668	1,454,129	1,303,162
Guinea (P)	544,269	981,228	627,862
Guinea-Bissau (P)	423,039	708,899	626,245
Kenya (P)	155,312	1,773,614	1,329,400
Lesotho (P)	251,944	703,836	604,579
Liberia (P)	448,026	119,204	80,364
Madagascar (P)	801,144	917,285	752,809
Malawi (P)	1,255,446	1,478,921	974,175
Mali (P)	775,433	832,609	905,244
Mauritania (P)	980,144	882,712	419,190
Mauritius	456,298	242,280	179,230
Mozambique (P)	958,953	816,117	1,010,136
Namibia	79,025	351,892	130,245
Niger (P)	1,290,727	1,193,848	720,991
Nigeria (P)	2,252,867	3,300,316	1,013,134
Rwanda (P)	718,161	1,639,576	608,507
Sao Tome and Principe (P)	506,025	555,354	380,319
Senegal (P)	1,689,298	1,413,146	1,170,598
Seychelles	39,123	35,494	108,734
Sierra Leone (P)	228,974	353,979	476,066
Swaziland	212,344	613,033	246,614
Togo (P)	893,866	411,328	557,178
Uganda (P)	3,033,423	3,197,253	2,598,956
United Republic of Tanzania (P)	2,539,412	3,105,567	2,595,704
Zaire (P)	1,230,991	813,978	267,299
Zambia (P)	2,426,033	424,690	666,946
Zimbabwe (P)	787,348	1,374,025	1,149,013
Country projects total	39,414,291	43,187,061	33,028,240
Regional projects total (RAF)	10,219,046	11,842,087	4,139,589
Africa (sub-Saharan) regional grand total	49,633,337	55,029,148	37,167,829

(P) Priority countries

a/ Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programmes for the 1992-1993 biennium.

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Annex VII (continued)

Project expenditures by country for 1990, 1991 and 1992 a/
(US dollars)

COUNTRY	1990	1991	1992
Arab States			
Algeria	512,322	308,285	903,897
Bahrain	(4,021)	66,222	(1,597)
Djibouti	85,030	157,899	26,036
Egypt (P)	1,696,549	1,186,294	1,197,251
Iraq	132,221	(23,321)	192
Jordan	895,064	848,634	372,511
Lebanon	0	8,650	5,167
Libyan Arab Jamahiriya	0	2,454	4,275
Morocco	1,849,645	1,347,345	1,227,359
Oman	144,487	85,407	95,199
Qatar	14,192	(2,000)	1,280
Somalia (P)	814,227	(3,619)	6,419
Sudan (P)	2,343,539	1,128,600	550,078
Syrian Arab Republic	477,111	1,040,869	1,194,843
Tunisia	965,393	817,955	1,044,097
United Arab Emirates	96,964	0	0
Yemen (P) *	2,179,756	1,719,771	854,558
Country projects total	12,202,479	8,689,445	7,481,565
Regional projects total (RMI)	2,958,449	2,886,381	232,602
Arab States regional total	15,160,928	11,575,826	7,714,167
Europe			
Albania	285,670	387,964	884,548
Bulgaria	183,881	101,136	35,590
Cyprus	35,778	8 704	27,608
Hungary	260,338	354,353	250,231
Poland	32,636	44,674	10,673
Portugal	146,514	236,970	148,709
Romania	322,966	420,311	211,155
Turkey	565,753	794,514	692,415
Yugoslavia, Federal Republic of **	120,480	118,267	27,079
Country projects total	1,954,016	2,466,893	2,288,008
Regional projects total	952,035	1,061,850	731,625
Total	2,906,051	3,528,743	3,019,633
Arab States and Europe regional grand total	18,066,979	15,104,569	10,733,800

(P) Priority countries

* On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

** Officially designated as the Federal Republic of Yugoslavia as of 27 April 1992.

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Annex VII (continued)

Project expenditures by country for 1990, 1991 and 1992 a/
(US dollars)

COUNTRY	1990	1991	1992
Asia and the Pacific			
Afghanistan (P)	261,325	274,257	199,795
Bangladesh (P)	4,506,187	2,473,756	2,586,699
Bhutan (P)	477,486	181,279	313,258
Cambodia (P)	0	0	1,055
China (P)	4,578,858	13,560,440	10,405,923
Cook Islands	17,606	37,573	85,021
Democratic People's Republic of Korea (P)	757,418	1,297,823	752,240
Federated States of Micronesia	146,702	45,662	321,508
Fiji	177,164	158,456	368,339
India (P)	16/,557,884	11,217,312	10,289,442
Indonesia (P)	2,147,770	3,618,022	3,637,706
Iran (Islamic Republic of)	73,251	1,057,112	160,860
Kiribati	20,282	11,666	184,072
Lao People's Democratic Republic (P)	135,239	153,934	131,630
Malaysia	415,210	426,109	436,976
Maldives (P)	192,379	226,765	207,617
Marshall Islands	128,978	101,501	33,610
Mongolia	602,226	335,335	604,750
Myanmar (P)	383,305	236,843	121,560
Nepal (P)	2,257,848	3,144,616	2,090,347
Pacific subregion *	0	0	476,685
Pakistan (P)	2,470,114	894,400	1,637,281
Papua New Guinea	199,372	270,973	140,421
Philippines (P)	4,415,568	3,274,286	4,864,985
Republic of Korea	512,869	388,058	85,815
Samoa	167,844	183,534	217,382
Solomon Islands (P)	98,207	124,686	134,493
Sri Lanka (P)	999,674	772,890	745,999
Territory of Hong Kong	0	203,648	0
Thailand	1,331,780	444,249	473,619
Tokelau	0	0	37,919
Tonga	164,580	147,718	37,078
Trust Territory of The Pacific Islands	90,468	31,720	39,050
Tuvalu	15,312	94,524	84,887
Vanuatu	221,459	124,177	180,647
Viet Nam (P)	4,578,438	3,527,715	4,684,553
Country and territory projects total	49,102,803	49,041,039	46,773,222
Regional projects total	8,208,640	7,772,705	2,747,312
Asia and the Pacific regional grand total	57,311,443	56,813,744	49,520,534

(P) Priority countries

* Subregional projects involving the following islands: Cook Islands, Fed. States of Micronesia, Fiji, Kiribati, Marshall Islands, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu

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Annex VII (continued)

Project expenditures by country for 1990, 1991 and 1992 a/
(US dollars)

COUNTRY	1990	1991	1992
Latin America and the Caribbean			
Anguilla	64,033	1,048	0
Antigua and Barbuda	27,758	62,095	23,615
Argentina	72,096	8,789	10,178
Barbados	9,325	8,329	69,259
Belize	4,650	7,400	(1,397)
Bolivia (P)	1,201,954	776,355	910,899
Brazil	1,698,541	1,719,691	1,339,468
British Virgin Islands	17,071	6,340	7,300
Caribbean subregion *	---	---	556,445
Chile	62,507	212,824	179,312
Colombia	441,104	799,442	508,930
Costa Rica	375,062	217,597	164,662
Cuba	222,023	513,697	582,356
Dominica	14,413	51,733	(387)
Dominican Republic (P)	249,129	378,891	733,570
Ecuador	832,627	511,878	554,174
El Salvador	483,977	528,763	657,022
Grenada	31,265	90,356	14,884
Guatemala	318,379	304,591	941,133
Guyana	120,305	45,336	48,941
Haiti (P)	874,845	704,584	276,849
Honduras (P)	893,255	695,578	810,939
Jamaica	184,691	179,188	167,656
Mexico	2,487,994	1,826,960	2,917,862
Montserrat	15,763	1,232	0
Nicaragua (P)	475,691	810,681	528,520
Panama	320,683	240,201	272,076
Paraguay	893,132	480,132	454,438
Peru	1,251,623	779,681	683,102
Saint Kitts and Nevis	4,581	0	3,300
Saint Lucia	24,464	16,132	15,740
Saint Vincent and the Grenadines	43,585	69,095	3,906
Suriname	57,234	17,881	16,654
Trinidad and Tobago	18,520	45,180	0
Turks and Caicos Islands	2,949	1,332	15,744
Uruguay	89,288	95,146	97,791
Venezuela	132,512	54,496	9,350
Country projects total	14,017,029	12,262,654	13,574,289
Regional projects total (RLA)	5,034,253	4,999,008	1,821,381
Latin America and Caribbean regional grand total	19,051,282	17,261,662	15,395,670
Global projects total	0	4,278	0
Interregional projects total	24,947,426	27,564,567	15,416,247
Subtotal	24,947,426	27,568,845	15,416,247
Grand total **	169,028,506	171,777,968	128,234,080

(P) Priority countries

* Subregional projects involving the following countries: Anguilla, Antigua and Barbuda, Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands.

** Programme expenditures by country in 1992 differ from those shown in Annex I. The 1991 accounts were overstated by $48,208 as a result of provisional figures submitted by FAO and the Department of Economic and Social Development (DESD).

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Annex VIII

Programme expenditures from trust funds for 1990, 1991 and 1992
(US dollars)

Country	1990	1991	1992
Africa region (sub-Saharan)			
Benin (P)	0	0	516,564
Burkina Faso (P)	154,177	210,917	168,658
Cape Verde	108,549	0	71,795
Cote d'Ivoire	0	0	117,302
Ethiopia (P)	(1,367)	0	0
Ghana	0	0	307,838
Kenya (P)	1,412,900	1,077,783	235,470
Mozambique (P)	105,000	0	0
Namibia	0	932,580	973,924
Niger (P)	120,727	43,945	0
Nigeria (P)	16,950	740	22,312
Rwanda (P)	128,601	1,945,757	781,976
Uganda (P)	2,902,614	(102,614)	192,274
United Republic of Tanzania (P)	447,728	138,236	95,251
Zambia (P)	1,312,500	683,025	257,556
Country trust fund total	6,708,379	4,930,369	3,740,920
Regional trust fund total	708,309	1,035,861	308,095
Africa (sub-Saharan) regional grand total	7,416,688	5,966,230	4,049,015
Arab States and Europe			
Oman	0	0	44,216
Sudan (P)	85,402	(6,328)	31,778
Syrian Arab Republic	117,729	51,536	135,513
Tunisia	291,900	235,598	(10,992)
Yemen	0	0	24,661
Country trust funds total	495,031	280,806	225,176
Regional trust funds total	123,887	223,435	584,248
Arab States and Europe regional grand total	618,918	504,241	809,424

(P) Priority countries

Annex VIII (continued)

Programme expenditures from trust funds for 1990, 1991 and 1992
(US dollars)

Country	1990	1991	1992
Asia and the Pacific			
Bangladesh (P)	372,812	1,585,801	29,967,349
India (P)	0	0	25,286
Maldives (P)	0	0	8,242
Nepal (P)	27,520	551,944	(51,945)
Pakistan (P)	452,938	595,628	943,436
Papua New Guinea	0	0	20,843
Philippines (P)	20,365	0	5,250
Thailand	0	22,879	84,448
Viet Nam (P)	(17,884)	0	109,436
Country trust funds total	855,751	2,756,252	31,112,345
Regional trust funds total	142,178	0	0
Asia and the Pacific regional grand total	997,929	2,756,252	31,112,345
Latin America and the Caribbean			
Bolivia (P)	0	281,807	184,102
Colombia	1,885	0	0
Cuba	261,304	0	0
Jamaica	0	0	89,397
Nicaragua (P)	1,243,935	1,054,824	894,383
Peru	262	0	0
Country trust funds total	1,507,386	1,336,631	1,167,882
Regional trust funds total	315,000	353,472	53,288
Latin America and the Caribbean regional grand total	1,822,386	1,690,103	1,221,170
Interregional trust funds total	428,257	631,782	2,585,468
Subtotal	428,257	631,782	2,585,468
Grand total *	11,283,548	11,548,608	39,777,422

(P) Priority countries

* Includes agency support costs paid to United Nations executing agencies amounting to $755,602 in 1990, $633,008 in 1991, and administrative and operational services (AOS) costs of $352,742 in 1992. Support costs paid to UNFPA totalled $151,338 in 1990 and $246,824 in 1991, and AOS costs totalled $1,598,040 in 1992.

Annex IX

Historical financial summary

Table 1. Regular resources income, expenditures and reserves for 1982-1992
(Millions of US dollars)

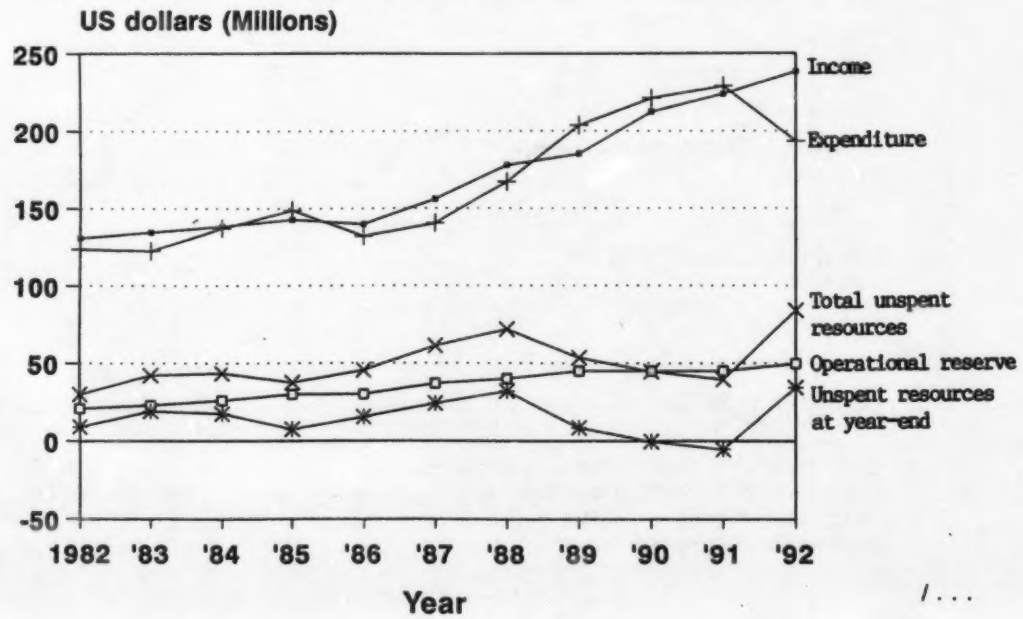
Year	Total new regular resources a/	Total expenditures	Addition to reserves	Resource surplus/ (deficit)	Unspent programme resources at year end b/	Reserves c/	Total unspent resources
1982	130.9	123.7	1	6.1	9.1	21.0	30.0
1983	134.7	122.6	2	10.1	19.2	23.0	42.2
1984	138.6	137.2	3	(1.7)	17.5	26.0	43.5
1985	142.9	148.9	4	(10.0)	7.6	30.0	37.6
1986	140.0	132.1	-	7.9	15.5	30.0	45.5
1987	156.1	140.5	7	8.6	24.1	37.0	61.1
1988	178.0	167.3	3	7.8	31.9	40.0	71.9
1989	185.2	203.6	5	(23.3)	8.5	45.0	53.5
1990	212.4	221.3	-	(8.9)	(0.4)	45.0	44.6
1991	224.0	229.1	-	(5.1)	(5.5)	45.0	39.5
1992	238.2	193.6	5.5	44.6	33.6	50.5	84.1

a/ Total regular resources include income from contributions, interest and other miscellaneous income.

b/ Year-end regular resources include both unallocated funds and unspent allocations adjusted for surplus or deficit in resources and transfers to the operational reserve.

c/ The operational reserve was established by the Governing Council in January 1973 at the $20 million level to guarantee the financial viability and integrity of the UNFPA programme. In accordance with Governing Council decision 89/49, paragraph 16, during 1991 UNFPA maintained a fully funded operational reserve at the level of $45.0 million (see Annex II). At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan, and that the level of the reserve would be reviewed every other year. As a result, during 1992 the level of the operational reserve was increased by $3.0 million. A reserve for field office accommodation amounting to $5.0 million was approved by the Governing Council for 1992-1993 (decision 91/36, para. 17). In accordance with this decision, $2.5 million was transferred from general resources to this reserve in 1992.

Figure 1. Income and expenditure trends, 1982-1992, and status of reserves



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Annex IX (continued)

Table 2a. Administrative expenditures, support costs and programme expenditures, 1982-1992
(Millions of US dollars)

Year	Project Expenditures [a]	Agency Support Costs			Administrative and programme support costs		Total
		UN	UNFPA [b]	NGOs [c]	Headquarters	Field Offices [d]	
1982	100.6	6.7	-	-	10.7	4.6	122.6
1983	99.6	5.9	-	-	11.7	4.5	121.7
1984	113.3	5.5	-	-	11.8	4.7	135.3
1985	122.4	7.6	-	0.2	12.7	4.6	147.5
1986	101.6	6.8	1.7	0.2	15.9	5.9	132.1
1987	107.0	7.3	1.4	0.4	18.8	5.6	140.5
1988	129.8	8.4	1.7	0.6	17.0	9.7	167.2
1989	157.4	10.9	2.0	1.1	20.5	11.6	203.5
1990	168.9	10.9	2.4	1.3	22.2	15.6	221.3
1991	171.8	11.1	2.2	1.7	23.6	18.7	229.1
1992 [e]	128.2	17.5	4.3	1.0	23.8	18.8	193.6

Table 2b. Total administrative and programme support expenditures as a percentage of total income and total expenditure, 1982-1992
(Millions of US dollars)

Year	Total income	Total expenditures	Column (1) Total HQ & field office [d]	Column (1) as a percentage of total income	Column (1) as a percentage of total expenditures
1982	130.9	123.7	15.3	11.7	12.4
1983	134.7	122.6	15.6	11.6	12.7
1984	138.6	137.2	16.5	11.9	12.0
1985	142.9	148.9	17.3	12.1	11.6
1986	140.0	132.1	21.8	15.6	16.5
1987	156.1	140.5	24.4	15.6	17.4
1988	178.0	167.3	26.7	15.0	16.0
1989	185.2	203.6	32.1	17.3	15.8
1990	212.4	221.3	37.8	17.8	17.1
1991	224.0	229.1	42.3	18.9	18.5
1992	238.2	193.6	42.6	17.9	22.0

Source: UNFPA year-end Audited Financial Statements for 1982 to 1991 and unaudited data for 1992. Official Records of the General Assembly: Thirty-seventh Session to Forty-seventh Session, Supplements No. 5G(A/37/5/Add.7 to A/47/5/Add.7).

[a] Includes expenditures of programme support units in the field, overhead charges to government-executed projects and programme support costs paid to non-governmental organizations in 1985 and prior years, but excludes field office expenditures which in 1985 and prior years were financed from project funds and are shown separately for comparison purposes.

[b] Comprises support costs to UNFPA for procurement services in respect of government projects and overhead charges assessed by UNFPA to government-executed projects (costs which in 1985 and previous years were included under programme expenditures). Beginning with the biennium 1986-1987, these support cost credits have been applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10.

[c] In 1992, $1.0 million was paid to NGOs in respect of administrative and operational services (AOS).

[d] In 1985 and prior years, all field office costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987, the APSS expenditure is net of the credits reported in footnote b above. In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget and all the other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988 all field office costs are included in the APSS budget.

[e] Under the new successor support-cost arrangements, which began in 1992, technical support services (TSS) costs for United Nations agencies amounted to $12.6 million and administrative and operational services (AOS) costs amounted to $4.9 million. For UNFPA, TSS costs were $1.9 million and AOS $2.4 million. The entire $1.0 million paid as support costs to NGOs were in respect of AOS costs.

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Annex IX (continued)

Table 3. Income and expenditures under UNFPA trust funds, 1982 - 1992
(US dollars)

Year	Total income (contributions plus interest)	Programme expenditures	Support costs paid to UNFPA	Total expenditure
1982	5,910,333	3,815,664	115,095	3,930,759
1983	6,667,597	5,540,752	97,876	5,638,628
1984	4,909,782	6,469,096	132,245	6,601,341
1985	6,435,022	6,456,069	141,635	6,597,704
1986	4,057,360	4,054,360	60,958	4,115,318
1987	4,772,801	3,373,110	123,034	3,496,144
1988	11,796,813	5,923,658	177,354	6,101,012
1989	7,260,176	6,079,006	146,202	6,225,208
1990	11,772,673	11,132,210	151,338	11,283,548
1991	8,218,261	11,301,784	246,824	11,548,608
1992	43,149,943	38,179,382 a/	1,598,040 b/	39,777,422

Source: UNFPA year-end Audited Financial Statements for 1982 to 1991 and unaudited data for 1992. Official Records of the General Assembly: Thirty-sixth Session to Forty-seventh Session, Supplements No. 5G(A/36/5/Add.7 to A/47/5/Add.7).

a/ Includes administrative and operational services (AOS) costs paid to United Nations executing agencies.

b/ Administrative and operational services (AOS) costs paid to UNFPA for projects executed by UNFPA. A credit of $283,177 was transferred to the APSS budget. The remainder ($1,314,863) was credited to the miscellaneous income account, as approved by the Governing Council (decision 86/35, para. 10).

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UNITED NATIONS POPULATION FUND

Audit Reports

Summary

This report contains the comments of the Executive Director concerning the report of the United Nations Board of Auditors on the United Nations Population Fund for the biennium ended 31 December 1991 (Supplement No. 5G-A/47/5/Add. 7). It also contains a detailed progress report on steps taken to implement the recommendations of the Board of Auditors. This document provides summaries of the status of funds of executing agencies from regular resources and from multi-bilateral resources as at 31 December 1991.

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II. Summary of the status of funds of executing agencies at 31 December 1991 (trust funds)

Introduction

1. In accordance with Governing Council decision 92/33, paragraph 9, adopted at its thirty-ninth session, and General Assembly resolution 47/211, adopted at its forty-seventh session, the Executive Director wishes to bring to the attention of the Council the Report of the Board of Auditors on the United Nations Population Fund for the biennium 1990-1991 (A/47/5/Add.7). This document includes, herein, a detailed progress report on the steps UNFPA has taken to implement the previous recommendations of the Board of Auditors. It also presents the recommendations contained in the Board's report for the biennium ended 1991 and discusses the measures taken by UNFPA to address them.

A. The Board's previous recommendations taken up by the Fifth Committee of the forty-sixth General Assembly

2. The forty-sixth General Assembly adopted resolution 46/183, which concerned, inter alia, the following issues pertaining to UNFPA: (a) the qualification of the audit opinion of the Board of Auditors; (b) standard basic executing agency agreements; and (c) reporting by staff of inappropriate uses of resources. The progress that the Fund has made in connection with these three items is as follows:

Qualification of the audit opinion of the Board of Auditors

3. General Assembly resolution 46/183 requested that the executive heads of United Nations organizations and programmes "intensify vigorously their efforts to correct or improve the conditions that gave rise to the qualification of the audit opinion of the Board of Auditors" (para. 14(a)); and that they "submit to the General Assembly at its forty-seventh session, through their respective governing bodies, detailed progress reports on steps taken to implement previous recommendations of the Board of Auditors" (para. 17(a)).

4. In the past few years, UNFPA's financial statements have received a qualified audit opinion from the United Nations Board of Auditors for failing to provide audited statements of programme expenditures from all of its executing agencies. This issue, which has been of considerable concern to UNFPA's legislative bodies, was raised at the thirty-eighth session (1991) of the Governing Council and again in the Fifth Committee of the forty-sixth session of the General Assembly. It should be recalled that in paragraph 6 of resolution 45/235 of 21 December 1990 the General Assembly approved the changes in the financial procedures of UNFPA, as recommended by the Governing Council in decision 90/36. Under the revised procedures, UNFPA was authorized to submit audited financial statements to the General Assembly and the Governing Council on a biennial basis, beginning with the 1990-1991 biennium, since it was felt that this would correct the situation that gave rise to the audit qualification of the programme expenditures executed by the United Nations executing agencies, provided that UNFPA received audit certificates from the executing agencies prior to the completion of its biennial audit.

5. The Executive Director has diligently sought to obtain the timely submission of audit certificates and statements of expenditures from United Nations executing agencies. As a result, for the 1990-1991 biennium, all

United Nations specialized agencies complied with the Fund's requests, except for the Food and Agriculture Organization of the United Nations (FAO), which asked for an extension to mid-1992 due to technical difficulties encountered during the implementation of a major upgrade of its computerized accounting and reporting systems. (It should be noted that such technical difficulties affected all of FAO's programme accounts, not just those of UNFPA-funded projects). FAO has since submitted audited financial statements for the financial period 1990-1991.

6. As stated in the Report of the Board of Auditors, the proportion of programme expenditure and programme support costs paid to executing agencies supported by adequate audit evidence was 82.2 per cent in 1990-1991 (para. 44). It should be noted that the level of audit coverage in the 1990-1991 biennium is now 100 per cent of all programme expenditure executed by United Nations executing agencies (see table 1).

7. With regard to projects executed by Governments themselves, the Board of Auditors noted that only 42.1 per cent of the expenditures for 1990 and 14.2 per cent for 1991 were supported by audited statements. UNFPA has continued its efforts to ensure compliance with the requirements of financial reporting and auditing of government-executed projects. As a result, as of the date of this report, the proportion of audited statements for the biennium ended 31 December 1991 is 69.1 per cent. It should be recalled that the difficulty UNFPA was experiencing in improving the proportion of government-executed expenditures was traced to the wording of UNFPA Financial Regulations 15.1, 15.2, 15.3 and 17.2, by which UNFPA mandated that Governments designated as executing agency maintain accounts and submit annual audited financial reports with respect to funds obtained from, "or through", UNFPA. The Board of Auditors interpreted the words "or through" in the regulations to mean that Governments were also responsible for reporting and certifying expenditure incurred directly by the office of the UNFPA Representative on their behalf. The Executive Director thus proposed in document DP/1990/86 (paras. 11 and 12), and the Governing Council approved at its thirty-seventh session (decision 90/36, para. 7), an amendment to the regulations deleting the words "or through" from the text of the aforementioned regulations. This change in the language of the Fund's financial regulations makes it clear that Governments are responsible for reporting and auditing only those funds directly advanced to them by UNFPA and disbursed by them for implementation of UNFPA assistance to a project.

8. The Board also noted that the 1990-1991 proportion of programme expenditure by intergovernmental agencies and other agencies, including non-governmental organizations, that was supported by adequate audit evidence was 54.5 per cent. The percentage proved to be considerably higher for the first year of the biennium. This indicated that the situation was in part attributed to time constraints, as noted by the Board (para. 50), since some non-governmental organizations were unable to meet the 31 March deadline required by the Fund. UNFPA has made a conscientious effort to obtain outstanding audit reports. As a result, as of the date of this report, the proportion of expenditure that has been supported by adequate audit evidence has increased to 88.5 per cent (see table 1).

Table 1

Programme expenditures (1990-1991)
(US dollars)

Executing Agencies	Total	*as at 15 April 1992* Audited	Per cent	*as at 15 April 1993* Audited	Per cent
United Nations agencies	203 991 403	189 349 143	92.8	203 991 403	100.0
UNFPA	56 534 791	56 534 791	100.0	56 534 791	100.0
Governments	67 450 612 a/	35 708 599 b/	52.9	46 596 058 c/	69.1
Intergovernmental institutions and other agencies, including non-governmental organizations	42 429 739	23 124 208	54.5	37 533 677	88.5
Total	370 406 545	304 716 749	82.2	344 655 929	93.0

a/ The amount shown comprises $43,358,714 attributable to funds directly disbursed by Governments, $20,883,095 of UNFPA expenditures undertaken on behalf of Governments, and $3,208,803 of agency support costs.

b/ The amount shown comprises $11,616,701 attributable to expenditure audited by Governments themselves and $24,091,898 audited by UNFPA External Auditors.

c/ The amount shown comprises $22,504,160 attributable to expenditure audited by Governments themselves and $24,091,898 audited by UNFPA External Auditors.

Standard basic executing agency agreements

9. In resolution 46/183, paragraph 12, the General Assembly urged the United Nations Development Programme and United Nations organizations designated as executing agencies of UNDP "expeditiously to conclude standard basic executing agencies agreements and to ensure that these agreements, including existing agreements, provide for appropriate accountability" with regard to UNDP funds, which is mandated in its financial regulations. However, resolution 46/183 did not refer specifically to UNFPA. A review of UNFPA Financial Regulations indicated that UNFPA did not have a financial regulation similar to UNDP's Financial Regulation 8.10(b), which authorized UNDP to enter into agreements with United Nations agencies executing projects financed from UNDP

funds. In document DP/1992/33, UNFPA proposed that the Governing Council adopt a new regulation patterned after UNDP Financial Regulation 8.10(b). Under this new regulation, "agreements shall be entered into between UNFPA and executing agencies which are organizations of the United Nations system, specifying the general terms and conditions which are to govern UNFPA's assistance to projects for which those organizations have been designated as executing agencies" (DP/1992/33, p. 6). The Governing Council, in decision 92/33, paragraph 6, approved this new regulation.

10. Advanced consultations with the United Nations executing agencies have already taken place on the proposed text of such an agreement, which has been cleared by the United Nations General Legal Division. The final draft of UNFPA's Standard Basic Assistance Agreement is being reviewed by the United Nations executing agencies, and UNFPA expects to conclude the signing of the agreements in the near future.

Reporting by staff of inappropriate uses of resources

11. In resolution 46/183, paragraph 17(b), the General Assembly requested the executive heads of United Nations organizations and programmes to "report to the General Assembly at its forty-seventh session, through their respective governing bodies, on the implementation of effective measures to facilitate reporting by staff members on a confidential basis, with due regard to considerations of privacy, of any inappropriate use of the resources of the [Fund]".

12. In compliance with the General Assembly resolution, UNFPA sent a circular to all UNFPA staff reminding them of their duties and responsibilities regarding the proper use of public funds, and of the appropriate course of action to take should they become aware of the improper use of such funds. The Fund also continued to urge UNFPA Representatives in field offices to arrange for audit exercises on a regular basis and to request special audits or management reviews whenever there are indications of possible financial impropriety. It further encouraged its field staff to report possible cases of fraud or inappropriate use of resources, through appropriate supervisory channels, to the UNFPA Representative in the field and/or, on a confidential basis, to UNFPA headquarters.

B. The Board's recommendations taken up by the Fifth Committee of the forty-seventh General Assembly

13. With regard to the recommendations of the Board of Auditors on management issues, as summarized in part II of the official records of the forty-seventh General Assembly (Supplement 5G (A/47/5/Add.7), para. 6, pp. 5-6), the following actions have been taken by the Fund:

Ratio of operational cost to total programme expenditures

14. The Board noted that, in the past few years, the ratio of operational costs (comprising agency support costs and the administrative and programme support services (APSS) budget) to programme expenditures showed a steady increase and requested that efforts be made to avert a further deterioration of this ratio (paras. 69-70).

The Fund has taken steps to improve the ratio between administrative and programme expenditures, as well as to keep its total expenditures in line with available resources. In the 1992-1993 biennium, UNFPA is implementing a savings plan in its administrative expenditures. It is estimated that APSS expenditures will not exceed 93 per cent of the total appropriation approved by the Governing Council, resulting in savings of at least $7.0 million. For 1994-1995, the Fund's APSS budget (submitted to the fortieth session of the Governing Council in document DP/1993/35) is based on realistic projections of regular resources income and of contributions to trust funds for multi-bilateral projects. The proposal takes into account the comments of the Board of Auditors and Governing Council decision 92/33, which stresses the need to contain administrative expenditures. The proposed increases in the APSS budget for 1994-1995 are the result, mainly, from cost increases, both inflationary and mandatory, in items of the budget. Proposed volume increases in priority items in the budget are, by and large, offset by volume decreases elsewhere in the budget, resulting in a zero volume increase proposal.

Expendable and non-expendable property

15. As recommended by the Board (para. 77), UNFPA took immediate steps to strengthen the control of property entrusted to executing and implementing agencies. The Fund included appropriate provisions and procedures in the text of the agreements being entered into between UNFPA and United Nations executing agencies, specifically requesting executing agencies: (a) to maintain complete and accurate records of all non-expendable supplies, equipment and other property purchased with UNFPA funds; (b) to take periodic inventories of all non-expendable supplies, equipment and other property in accordance with the financial regulations and rules of the executing agency; and (c) to provide detailed reports on such non-expendable supplies, equipment and property to UNFPA at such time and in such form as UNFPA may reasonably request. Similar provisions have been included in the guidelines on financial procedures recently issued to all Governments and NGOs that are executing projects on behalf of UNFPA.

Strengthening financial controls

16. UNFPA internal audit activities continue to be performed by the UNDP Division for Audit and Management Review (UNDP/DAMR), which in 1992 carried out audits of UNFPA field offices in Congo, Equatorial Guinea, Honduras, Panama, and the Syrian Arab Republic.

17. In decision 91/36, paragraph 8, the Governing Council decided to strengthen the capacity of UNDP/DAMR by providing a dedicated section to support the internal audit functions of UNFPA. The Governing Council approved two Professional posts at the P-5 and P-4 level for the 1992-1993 biennium. A staff member was selected to fill the P-5 post as head of this unit, and will commence working in this capacity in May 1993.

18. In 1994-1995, in strengthening its field operations, UNFPA management will continue to ensure that proper financial controls are in place and that its field office network has the substantive and administrative capacities to carry out the decentralized programme authority entrusted to it. To strengthen financial control systems, and bearing in mind the need for enhanced cost-effectiveness, UNFPA has proposed in its budget for 1994-1995 (document DP/1993/35) to use the services of UNDP's Roving Finance Officers and join with UNDP in its effort

to simplify work methods and improve financial monitoring of financial transactions at the field level. In addition, UNFPA has included provisions in the 1994-1995 APSS budget proposal to pay for services to be provided by a Regional Service Centre (RSC), established by UNDP on a pilot basis in Kuala Lumpur, Malaysia, for the Asia and Pacific region. Such an arrangement could reduce the costs incurred at headquarters and provide closer administrative and financial support to the field offices that need it most.

Procurement

19. The United Nations Board of Auditors emphasized the need for immediate remedial action to establish the necessary legislation authorizing UNFPA to provide procurement services on behalf of Governments and other United Nations agencies and organizations. Consequently, UNFPA requested the United Nations General Legal Division to assist it in establishing the legislative authority for UNFPA to enter into procurement arrangements with governmental agencies, specialized agencies or other intergovernmental or non-governmental organizations. UNFPA subsequently drafted two new financial regulations to address this issue, which it is submitting to this session of the Governing Council in document DP/1993/63. Under the proposed new regulations (5.4 and 14.6), supplies, equipment and services may be provided by UNFPA under procurement arrangements on behalf and at the request of Governments, specialized agencies or other intergovernmental or non-governmental organizations. The regulation also ensures that UNFPA would be fully paid in advance for all costs connected with the procurement activities, including a procurement service fee at a rate established by the Executive Director.

Vehicle policy guidelines

20. In response to observations made by the Board of Auditors (para. 132), UNFPA has drafted vehicle policy guidelines that address principally those areas where the Board of Auditors noted inconsistencies and deficiencies, with respect to UNFPA field office vehicles, especially in those countries where there is no resident Country Director. The guidelines are also designed to complement those provisions contained in UNDP's General Administration Manual which apply to UNFPA.

Trust funds

21. The multi-bilateral trust fund activities of the Fund have increased rapidly in recent years. The Fund is strengthening its internal control procedures to ensure that project funds are spent only when such funds are available and that authorizations for expenditures are in accordance with the provisions of the agreements entered into by the Fund and the multi-bilateral donors. The deficits in two trust funds noted by the auditors (para. 111) were due to delays in receipt of funds at the time of closing the UNFPA accounts for the biennium 1990-1991.

Delineation of costs

22. This issue was raised by the General Assembly in resolution 46/183, paragraph 14(b), which required UNFPA "to issue and implement comprehensive and specific guidelines in order to delineate appropriately

programme expenditure, programme support and administrative expenditures". It should be noted that UNFPA had begun to address this issue some time before it was raised by the General Assembly, and that the Board of Auditors did not include comments in this regard in its report on UNFPA for the biennium 1990-1991. In document DP/1986/42, UNFPA described a policy for distinguishing project-related personnel expenditures and administrative-related personnel expenditures. These guidelines were approved by the Governing Council in decision 86/35, paragraph 8.

23. More recently, UNFPA has taken various steps to issue and implement specific guidelines in other areas of its operations. Regarding travel, UNFPA issued instructions, dated 18 October 1990, detailing those travel expenditures that should be accounted for as project costs or as administrative costs. UNFPA also established a policy regarding the delineation of publication costs as they relate to programme, programme support and administrative costs in document DP/1991/37, which the Governing Council agreed with in decision 91/36, paragraph 12.

Consultants

24. The Board noted that, in a number of instances, consultants had commenced work before the appropriate contracts were signed by both parties. However, before this matter was brought to the attention of UNFPA by the Board, the Fund had begun drafting guidelines on the recruitment of international consultants. These guidelines were issued on 10 January 1992, and UNFPA has taken numerous steps to ensure that field staff strictly adhere to them.

Cost-sharing arrangements regarding premises and services in the field

25. The Board observed that UNFPA and UNDP had a long-standing practice of sharing common premises costs and other costs, such as, those for communications and health services in countries in which both organizations undertook operational activities (para. 127). However, the Board brought to the Fund's attention that the guidelines for apportioning these common costs were sometimes not correctly applied and that the criteria were insufficient (para. 128).

26. As a consequence, UNFPA headquarters requested UNFPA Representatives to identify and review all shared costs and inform headquarters of the criteria upon which such costs should be apportioned. Furthermore, after reviewing these charges, UNFPA required its field offices to report back to headquarters on whether the charges being levied were equitable. The Fund can, thus, confirm that efforts are being made to ensure that the costs shared with UNDP in field operations are equitably apportioned.

Policy and Procedures Manual

27. The Board pointed out that publication of the revised Policy and Procedures Manual was overdue. Furthermore, it urged that the updating of the Policy and Procedures Manual deserved "high priority and should be expeditiously continued and finalized" (para. 138).

28. UNFPA management wishes to report that several sections of the manual are now complete. In addition to those cited by the auditors, new sections have been added that refer to policies on intercountry programmes and operational issues, as well as financial procedures for government- and NGO-executed projects.

Conclusion

29. In conclusion, the management believes that, by taking these actions, it has taken all necessary steps to safeguard and account for the assets of the Fund.

ANNEX I: SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
AS AT 31 DECEMBER 1991 (Regular Funds)
(in US Dollars)

OPERATING FUND STATEMENT	UN	ECE	ESCAP	ECLAC	ECA	ESCWA	ILO	TOTAL
Balance as at 31 December 1990	(10,415,387)	(184,223)	(350,072)	65,846	81,927	(375,563)	5,702,614	(5,474,858)
Add: Cash drawing from UNFPA	35,805,883	900,000	2,400,000	3,435,898	3,050,000	875,000	8,973,320	55,440,101
Miscellaneous income	55,288	0	(212)	0	0	343	194,146	249,565
	25,445,784	715,777	2,049,716	3,501,744	3,131,927	499,780	14,870,080	50,214,808
Deduct: Expenditure for 1991	27,969,580	659,823	2,509,259	3,305,448	5,177,594	944,454	13,678,513	54,244,671
Balance as at 31 December 1991	(2,523,796)	55,954	(459,543)	196,296	(2,045,667)	(444,674)	1,191,567	(4,029,863)
Represented by: Cash at bank & on hand	129,220	0	17,520	405,200	(1,190,816)	0	2,361,013	1,722,137
Accounts receivable	5,730,037	146,968	40,970	0	(128,520)	0	252,196	6,041,651
	5,859,257	146,968	58,490	405,200	(1,319,336)	0	2,613,209	7,763,788
Deduct: Accounts payable	2,730,138	0	58,587	13,800	511,835	366,669	890,401	4,571,430
Unliquidated obligations	5,652,915	91,014	459,446	195,104	214,496	78,005	531,241	7,222,221
	8,383,053	91,014	518,033	208,904	726,331	444,674	1,421,642	11,793,651
Balance as at 31 December 1991	(2,523,796)	55,954	(459,543)	196,296	(2,045,667)	(444,674)	1,191,567	(4,029,863)
STATEMENT OF UNSPENT ALLOCATIONS								
Balance as at 31 December 1990	42,585,986	566,623	2,230,535	3,961,166	1,182,396	647,668	17,264,853	68,439,227
Add: Net allocations issued in 1991	6,577,737	37,097	698,431	1,846,296	2,675,784	36,429	4,961,738	16,833,512
	49,163,723	603,720	2,928,966	5,807,462	3,858,180	684,097	22,226,591	85,272,739
Deduct: Allocations issued for future years	21,628,514	12,000	584,211	2,566,608	0	0	6,858,348	31,649,681
Allocations issued for 1991	27,535,209	591,720	2,344,755	3,240,854	3,858,180	684,097	15,368,243	53,623,058
Deduct: Allocations utilized in 1991	24,752,045	583,915	2,220,585	2,925,175	4,581,942	835,800	12,104,879	48,004,341
Balance of unspent allocations for current year	2,783,164	7,805	124,170	315,679	(723,762)	(151,703)	3,263,364	5,618,717
Add: Allocations issued for future years	21,628,514	12,000	584,211	2,566,608	0	0	6,858,348	31,649,681
Balance of unspent allocations as at 31 December 1991	24,411,678	19,805	708,381	2,882,287	(723,762)	(151,703)	10,121,712	37,268,398

Note: The above statement is a summary of the individual financial statements submitted by the executing agencies (excluding trust funds) and does not represent a consolidated statement in accordance with normal accounting procedures.

ANNEX I: SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
AS AT 31 DECEMBER 1991 (Regular Funds)
(in US Dollars)

OPERATING FUND STATEMENT	FAO	UNEP	UNESCO	WHO	UNICEF	UNRWA	UNDP/OPS	IBRD	TOTAL
Balance as at 31 December 1990	(3,344,115)	(176)	(6,101,735)	(5,275,310)	(492,405)	0	0 F	0	(15,213,741)
Add: Cash drawing from UNFPA	10,026,000	53,600	16,521,328	25,437,436	1,685,000	0	2,261,079	92,000	56,076,443
Miscellaneous income	4,501	0	17,074	212,108	0	0	17,744	0	251,427
	6,686,386	53,424	10,436,667	20,374,234	1,192,595	0	2,278,823	92,000	41,114,129
Deduct: Expenditure for 1991	8,965,726	51,099	12,425,246	21,806,655	2,860,611	18,250	2,278,823	92,000	48,298,410
Balance as at 31 December 1991	(2,279,340)	2,325	(1,988,579)	(1,432,421)	(1,468,016)	(18,250)	0	0	(7,184,281)
Represented by: Cash at bank & on hand	(799,169)	0	119,401	2,653,287	(1,468,016)	0	0	0	510,503
Accounts receivable	0	2,325	1,732,990	0	0	0	0	0	1,735,315
	(799,169)	2,325	1,852,391	2,658,287	(1,468,016)	0	0	0	2,245,818
Deduct: Accounts payable	296,493	0	826,502	0	0	18,250	0	0	1,141,245
Unliquidated obligations	1,183,678	0	3,014,468	4,090,708	0	0	0	0	8,288,854
	1,480,171	0	3,840,970	4,090,708	0	18,250	0	0	9,430,099
Balance as at 31 December 1991	(2,279,340)	2,325	(1,988,579)	(1,432,421)	(1,468,016)	(18,250)	0	0	(7,184,281)
STATEMENT OF UNSPENT ALLOCATIONS									
Balance as at 31 December 1990	6,609,908	73,080	18,921,425	27,604,695	8,515,573	0	3,962,707	0	65,687,388
Add: Net allocations issued in 1991	3,872,685	(12,477)	4,700,336	7,716,968	557,862	18,250	1,352,286	142,000	18,347,910
	10,482,593	60,603	23,621,761	35,321,663	9,073,435	18,250	5,314,993	142,000	84,035,298
Deduct: Allocations issued for future years	2,707,704	0	9,436,197	12,215,327	6,323,569	0	1,961,168	0	32,643,965
Allocations issued for 1991	7,774,889	60,603	14,185,564	23,106,336	2,749,866	18,250	3,353,825	142,000	51,391,333
Deduct: Allocations utilized in 1991	7,892,621	51,099	11,075,478	19,700,580	2,514,843	18,250	2,053,005	92,000	43,397,876
Balance of unspent allocations for current year	(117,732)	9,504	3,110,086	3,405,756	235,023	0	1,300,820	50,000	7,993,457
Add: Allocations issued for future years	2,707,704	0	9,436,197	12,215,327	6,323,569	0	1,961,168	0	32,643,965
Balance of unspent allocations as at 31 December 1991	2,589,972	9,504	12,546,283	15,621,083	6,558,592	0	3,261,988	50,000	40,637,422

Note: The above statement is a summary of the individual financial statements submitted by the executing agencies (excluding trust funds) and does not represent a consolidated statement in accordance with normal accounting procedures.

ANNEX I: SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
AS AT 31 DECEMBER 1991 (Regular Funds)
(in US Dollars)

OPERATING FUND STATEMENT	GOV'T	UNFPA	NGOs	TOTAL	TOTAL (PAGE 1)	TOTAL (PAGE 2)	GRAND TOTAL
Balance as at 31 December 1990	(3,066,701)	(12,066,835)	0	(15,133,536)	(5,474,858)	(15,213,741)	(35,822,135)
Add: Cash drawing from UNFPA	40,799,380	34,559,933	22,282,448	97,641,761	55,440,101	56,076,443	209,158,305
Miscellaneous income	0	0	0	0	249,565	251,427	500,992
	37,732,679	22,493,098	22,282,448	82,508,225	50,214,808	41,114,129	173,837,162
Deduct: Expenditure for 1991	30,940,134	29,488,849	19,946,768	80,375,751	54,244,671	48,298,410	182,918,832
Balance as at 31 December 1991	6,792,545	(6,995,751)	2,335,680	2,132,474	(4,029,863)	(7,184,281)	(9,081,670)
Represented by: Cash at bank & on hand	0	0	0	0	1,722,137	510,503	2,232,640
Accounts receivable	6,960,721	0	2,335,680	9,296,401	6,041,651	1,735,315	17,073,367
	6,960,721	0	2,335,680	9,296,401	7,763,788	2,245,818	19,306,007
Deduct: Accounts payable	0	0	0	0	4,571,430	1,141,245	5,712,675
Unliquidated obligations	168,176	6,995,751	0	7,163,927	7,222,221	8,288,854	22,675,002
	168,176	6,995,751	0	7,163,927	11,793,651	9,430,099	28,387,677
Balance as at 31 December 1991	6,792,545	(6,995,751)	2,335,680	2,132,474	(4,029,863)	(7,184,281)	(9,081,670)
STATEMENT OF UNSPENT ALLOCATIONS							
Balance as at 31 December 1990	81,289,796	42,800,241	30,621,906	154,711,943	68,439,227	65,687,388	288,838,558
Add: Net allocations issued in 1991	24,898,322	23,228,526	16,919,668	65,046,516	16,833,512	18,347,910	100,227,938
	106,188,118	66,028,767	47,541,574	219,758,459	85,272,739	84,035,298	389,066,496
Deduct: Allocations issued for future years	65,083,399	25,558,340	22,113,354	112,755,093	31,649,681	32,643,965	177,048,739
Allocations issued for 1991	41,104,719	40,470,427	25,428,220	107,003,366	53,623,058	51,391,333	212,017,757
Deduct: Allocations utilized in 1991	30,940,134	29,488,849	19,946,768	80,375,751	48,004,341	43,397,876	171,777,968
Balance of unspent allocations for current year	10,164,585	10,981,578	5,481,452	26,627,615	5,618,717	7,993,457	40,239,789
Add: Allocations issued for future years	65,083,399	25,558,340	22,113,354	112,755,093	31,649,681	32,643,965	177,048,739
Balance of unspent allocations as at 31 December 1991	75,247,984	36,539,918	27,594,806	139,382,708	37,268,398	40,637,422	217,288,528

Note: The above statement is a summary of the individual financial statements submitted by the executing agencies (excluding trust funds) and does not represent a consolidated statement in accordance with normal accounting procedures.

ANNEX II: SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
AS AT 31 DECEMBER 1991 (Trust Funds)
(in US Dollars)

OPERATING FUND STATEMENT	UN	UNDP/OPS	WHO	ILO	UNESCO	FAO	GOVT	UNFPA	NGOs	TOTAL
Balance as at 31 December 1990	(5,151,632)	0	0	0	0	(6,254)	0	(452,435)	0	(5,610,321)
Add: Cash drawing from UNFPA	8,023,954	0	562,564	456,680	(6,328)	0	1,122,915	3,812,293	785,965	14,758,043
Miscellaneous income	0	0	0	0	0	0	0	0	0	0
	2,872,322	0	562,564	456,680	(6,328)	(6,254)	1,122,915	3,359,858	785,965	9,147,722
Deduct: Expenditure for 1991	4,074,649	0	608,319	483,803	(6,328)	304,744	1,122,915	4,112,445	848,061	11,548,608
Balance as at 31 December 1991	(1,202,327)	0	(45,755)	(27,123)	0	(310,998)	0	(752,587)	(62,096)	(2,400,886)
Represented by: Cash at bank & on hand	0	0	0	0	0	(265,073)	0	0	0	(265,073)
Accounts receivable	5,232	0	0	0	3,000	0	0	0	0	8,232
	5,232	0	0	0	3,000	(265,073)	0	0	0	(256,841)
Deduct: Accounts payable	941,563	0	0	0	3,000	31,724	0	0	62,096	1,038,383
Unliquidated obligations	265,996	0	45,755	27,123	0	14,201	0	752,587	0	1,105,662
	1,207,559	0	45,755	27,123	3,000	45,925	0	752,587	62,096	2,144,045
Balance as at 31 December 1991	(1,202,327)	0	(45,755)	(27,123)	0	(310,998)	0	(752,587)	(62,096)	(2,400,886)
STATEMENT OF UNSPENT ALLOCATIONS										
Balance as at 31 December 1990	2,182,845	349	1,280,954	715,887	68,681	748,294	3,244,247	7,876,009	623,212	16,740,478
Add: Net allocations issued in 1991	2,955,528	(349)	226,732	12,146	(757)	(709)	566,661	973,010	422,884	5,155,146
	5,138,373	0	1,507,686	728,033	67,924	747,585	3,810,908	8,849,019	1,046,096	21,895,624
Deduct: Allocations issued for future years	699,901	0	517,900	220,525	61,144	320,257	2,311,575	3,173,278	63,320	7,367,900
Allocations issued for 1991	4,438,472	0	989,786	507,508	6,780	427,328	1,499,333	5,675,741	982,776	14,527,724
Deduct: Allocations utilized in 1991	3,605,884	0	538,335	428,144	(5,600)	265,417	1,085,553	3,925,222	825,822	10,668,777
Balance of unspent allocations for current year	832,588	0	451,451	79,364	12,380	161,911	413,780	1,750,519	156,954	3,858,947
Add: Allocations issued for future years	699,901	0	517,900	220,525	61,144	320,257	2,311,575	3,173,278	63,320	7,367,900
Balance of unspent allocations as at 31 December 1991	1,532,489	0	969,351	299,889	73,524	482,168	2,725,355	4,923,797	220,274	11,226,847

Note: The above statement is a summary of the individual financial statements submitted by the executing agencies and does not represent a consolidated statement in accordance with normal accounting procedures.

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UNITED NATIONS POPULATION FUND

BIENNIAL BUDGET ESTIMATES FOR ADMINISTRATIVE AND PROGRAMME SUPPORT SERVICES FOR THE 1994-1995 BIENNIUM

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the draft report of the Executive Director of the United Nations Population Fund (UNFPA) in which she submits, pursuant to Regulation 9.3 of the Financial Regulations and Rules of the Fund, budget estimates of the administrative and programme support services (APSS) for the 1994-1995 biennium (DP/1993/35). During its consideration of the budget estimates, the Advisory Committee met with representatives of the Executive Director who provided additional information.

2. The Advisory Committee commends UNFPA for its efforts in improving the format and presentation of the budget document. However, the Committee reiterates its recommendation that the main text, summary and overview could be further merged to provide a more comprehensive and concise document with a view to achieving greater transparency and coherence. For example, in certain instances, the same information that is provided in the main text is also repeated in the introduction, overview, and summary sections of the document.

Income and expenditure

3. The 1992-1993 financial situation is given in paragraph 11 of the document. The Committee notes that UNFPA's regular resources income in 1992 was approximately $237 million, an increase of $13 million or 5.8 per cent over that of $224 million in 1991. Regular resources income for 1993 is estimated at $238 million, bringing the Fund's regular resources income for the 1992-1993 biennium to $475 million. As explained in paragraph 10 and shown in table 1, total resources including multi-bilateral funds of $29.3 million amount to

$504.3 million; total regular resources and multi-bilateral funds available for expenditure in 1992-1993 amount to $497.5 million ($461.5 million from regular resources and $36.0 million from multi-bilateral trust funds).

4. Table 1 of the document also shows projected total resources and utilization of resources in 1994-1995 at $600 million as compared to the corresponding estimated revised amount of $497.5 million for 1992-1993.

5. Total projected resources for the 1994-1995 biennium ($576 million of new regular resources and $30 million in multi-bilateral funds provided under trust fund arrangements), amount to $606 million. Added to this amount is a carry-over of $5 million from the unspent allocation of prior years, and a transfer of $11 million to the operational reserve, thus leaving an amount of $600 million of projected income and expenditure for the 1994-1995 biennium.

6. Of the $576 million regular resources income expected for the 1994-1995 biennium, as shown in paragraph 9, an amount of $281 million is expected in 1994 and $295 million in 1995, reflecting an average annual increase of approximately 10.1 per cent over the estimate for regular resources for 1992-1993 of $475 million.

7. The APSS budget for 1994-1995 is estimated at $120.1 million (gross) and $113.1 million (net), taking into account credits of $7 million to be earned by UNFPA and applied to the APSS budget.

8. As stated in paragraph 8 and the footnotes to table 1 of the document, the $7 million in credits is derived from support costs charged by and procurement assistance provided by UNFPA. On the other hand, as stated in paragraph 13 of the report, under the recently approved successor support cost arrangements (decision 91/37), UNFPA reimburses executing agencies for technical support services (TSS) and for administrative and operational services (AOS) costs under the budgetary provisions for programme expenditure.

9. Table 1 shows the total APSS budget of $120.1 million under general resources including $66.6 million for Headquarters and $53.5 million for the field, less $7 million in credits earned by UNFPA, for a total of $113.1 million. Programme expenditure under general resources is shown as $451.9 million while $35 million is shown for trust fund project expenditure and related support costs.

10. Paragraph 10 of the document states that the ratio of the 1994-1995 APSS budget of $120.1 million (gross) and $113.1 (net) to total UNFPA resources of $606 million ($576 million of new regular resources and $30 million of multi-bilateral funds) is 19.8 per cent on a gross basis and 18.7 per cent on a net basis; the ratio of the APSS budget of $120.1 million (gross) and $113.1 million net to total UNFPA projected expenditure of $600 million is 20 per cent on a gross basis and 18.9 per cent on a net basis.

11. Notwithstanding the efforts made to curtail administrative costs as mentioned in paragraph 7 of the document, in the opinion of the Advisory Committee, the present ratio of administrative costs to programme delivery is still on the high side.

Staffing proposals

12. The total number of existing established posts is 801. A breakdown of these posts is given in paragraph 16 of the document. For the 1994-1995 biennium, the Executive Director is proposing an increase of 36 additional established posts for a total of 837 as summarized in paragraph 24 of the document.

13. The Advisory Committee notes that within the context of the Secretary-General's efforts for system-wide restructuring, the Executive Director has downgraded the following three senior-level posts at headquarters: one ASG post to the D-2 level; one D-2 post to the D-1 level and one D-1 post to the P-5 level.

14. For reasons given in paragraph 22, and in keeping with UNFPA's efforts to strengthen its field capability, the Executive Director is proposing the transfer of two headquarters Programme Officer posts to the field in 1995. The related volume decrease in the estimated common staff costs for headquarters as a result of the transfer of these two posts as well as the downgrading of the three posts mentioned above, is given as $0.1 million (para. 52).

15. For reasons given in paragraphs 18 and 19, the Executive Director intends to establish an office in Eritrea in 1995 in support of the Secretary-General's efforts for a unified presence in that area. Consequently, the Executive Director is proposing the establishment, at the P-5 level, of a Country Director post in Eritrea, together with four national staff consisting of one National Programme Officer, one National Programme/Finance Assistant, one secretary and one driver.

16. As shown in paragraph 21 of the document, of the 35 new local field posts proposed for the 1994-1995 biennium (including 4 in Eritrea), 12 are National Programme Officer posts (3 in Africa, 1 in Arab States and 8 in Asia and the Pacific) and 23 are General Service posts (17 in Africa, 4 in Asia and the Pacific, and 2 in Latin America and the Caribbean).

17. For reasons given in paragraph 23 the Executive Director is proposing the reclassification of six Country Director posts from the P-5 level to the D-1 level and six International Programme Officer posts from the P-3 to the P-4 level.

18. As stated in paragraphs 60 and 62, the proposed salary estimate for established posts in Programme IV (field offices) is $23.3 million, while the estimated common staff costs are $13.3 million. This includes a proposed volume increase in salaries of $0.5 million and a volume increase in common staff costs of $0.4 million to accommodate the cost (for 12 months) of the staffing proposals as outlined in paragraphs 15 to 17 above.

19. While the Advisory Committee does not interpose any objection to the Executive Director's staffing proposals per se, and while additional information provided to the Committee indicates that criteria for the establishment of a Country Director office as well as for the reclassification of posts from the P-5 level to the D-1 level and from the P-3 level to the P-4 level have been

followed, the Advisory Committee points out that the budget document itself provides insufficient justification for these modifications.

Office automation and Management Information Systems (MIS) strategy

20. Office automation and management information systems strategy are discussed in paragraphs 25 to 32 of the report. The Executive Director's proposals for office automation and management information systems are targeted towards strengthening the programme development capacity of the Fund; the specific objectives of the MIS strategy are listed in paragraph 25 of the report. The Executive Director's proposals for this purpose amount to approximately $2.8 million for the biennium 1994-1995. As indicated in the report, UNFPA intends to spend $2.4 million on office automation and $0.4 million to develop an integrated system that would enable staff concerned to have immediate access to financial and budgetary information.

21. The Advisory Committee notes that an in-depth study of the Fund's automation strategy, commissioned by UNFPA, found that there had been a significant increase in both the quantity and quality of the work performed by UNFPA staff. The Committee trusts that further enhancement and integration of office automation systems and technology should result in greater efficiency and related savings in future bienniums.

22. The Executive Director's proposal for training and development in 1994-1995 amounts to $1.5 million, or an increase of 15.4 per cent over the $1.3 million approved for the 1992-1993 biennium. As indicated in paragraph 34, the proposal comprises $1.1 million earmarked for field activities and $0.4 million for headquarters. While noting the proposals outlined in paragraphs 35 to 37 with regard to UNFPA's proposed work programme for staff training and development in 1994-1995, the Advisory Committee trusts that adequate provision will be made for staff training related to the introduction of automated office technology.

Office accommodation

23. A matter not specifically outlined in the document but discussed in some detail was the subject of UNFPA accommodation at headquarters. From the information provided to the Committee, the Committee notes that UNFPA currently occupies approximately 75,000 square feet of space in the Daily News Building in New York City at the rate of approximately $41 per square foot (1993). The estimated cost for the 1994-1995 biennium, including utilities and maintenance etc., for these premises, should UNFPA continue to occupy them, is $6.5 million. The biennial cost of the office in Geneva is approximately $0.1 million.

24. The Advisory Committee believes that the question of UNFPA accommodation at headquarters is one that needs to be addressed at the present time, especially as the current lease in the Daily News building is due to expire at the end of 1995. Should UNFPA decide to continue in the same premises, not only would it need to negotiate the terms of a new lease as soon as possible, given the current "soft" market conditions, but it would also need to review the long-term implications of occupying taxable accommodation. In this regard, the Advisory Committee was informed that discussions are under way with the City of New York in an attempt to find a legal mechanism to alleviate the Fund's real estate tax

burden, and that the preliminary results of these discussions were expected by the end of the year.

25. The Advisory Committee recommends that UNFPA concurrently explore other possibilities for acquiring office accommodation at a competitive and favourable rental.